

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE 9-5 Refer to Exh. BSG/JES-1, Sch. JES-6, at 9. Please provide a schedule showing the annual firm billed revenues, annual net-write-offs, and the percentage of write-offs to revenue billed for the years 1992 through 2001.

Response: Please see Table DTE-9-5. Net write-off information is not readily available prior to 2000.

Table DTE-9-5

<u>Year</u>	<u>Firm Billed Revenue</u> (1) \$	<u>Net Write-Offs</u> (2) \$	<u>% of Write-Offs To Revenue</u> (3 = 2 / 1)
1992	273,807,066	0	0.00%
1993	306,517,545	0	0.00%
1994	333,758,707	0	0.00%
1995	300,668,474	0	0.00%
1996	309,282,061	0	0.00%
1997	330,505,305	0	0.00%
1998	279,139,099	0	0.00%
1999	285,329,848	0	0.00%
2000	338,112,515	5,542,341	1.64%
2001	405,412,041	8,100,254	2.00%

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D. T. E. 05-27

Date: June 30, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-9-13 Refer to Exh. BSG/JES-1, Sch. JES-6, at 10. Please provide the annual miscellaneous service revenues, other revenue net write-offs, and percentage of write-offs to revenue for years 1992 through 2001.

Response: Please see Table DTE-9-13. Net write-off information is not readily available prior to 2000.

TABLE DTE-9-13

<u>Year</u>	<u>Misc. Service Revenue</u> (1) \$	<u>Other Revenue Net Write-Offs</u> (2) \$	<u>% of Write-Offs To Revenue</u> (3 = 2 / 1)
1992	5,536,482	0	0.00%
1993	5,849,947	0	0.00%
1994	6,129,228	0	0.00%
1995	11,254,580	0	0.00%
1996	8,735,923	0	0.00%
1997	7,092,708	0	0.00%
1998	6,519,870	0	0.00%
1999	12,899,361	0	0.00%
2000	13,406,556	254,488	1.90%
2001	13,812,774	255,861	1.85%

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D. T. E. 05-27

Date: June 30, 2005

Responsible: John Skirtich, Consultant (Revenue Requirements)

DTE-9-14 Refer to Exh. BSG/JES-1, Workpaper JES-6, at 22. Please:
(1) explain the captions for the following service categories: "Reserve-Sundry Uncollectible"; "Reserve-Water Heater Rentals Uncollectible"; and "Reserve-Residential Guardian Care Uncollectible";
(2) list all component services provided under each service category;
(3) state the purpose of the alpha-numeric designation(s) under each column.

Response: (1) Separate reserves for un-collectibles are maintained by the company for services provided. The services provided under each category of un-collectibles are as follows:

- Sundry - include inspection and repair of HVAC systems.
- Water heater rental – rental of water heaters and home heaters.
- Guardian Care – warranty service for that covers repairs of furnace, water heater, or in-house gas lines.

(2) Please see the response to (1) above. Listed on Workpaper JES-6, Page 22 are the net charge-offs for each service category by location.

(3) The 01BS, 02BS, and 04BS are accounting codes that are part of an account string in which the first two digits are used to designate operating divisions.

- 01 > Brockton
- 02 > Springfield
- 04 > Lawrence

Accounts 526005, 526009, and 526011 are the Lawson general ledger numbers used to record the uncollectible reserve for Sundry services, Water Heater, and Guardian Care, respectively.

The information provided in workpaper JES-6 page 22 is the net charge offs recorded by month for each of these services by division.

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D. T. E. 05-27

Date: June 30, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-9-18 Refer to Exh. BSG/JES-1, Sch. JES-6, at 9. Please provide a schedule, covering the period 1992 through 2004, that shows for gas revenues:
(1) annual net write-offs;
(2) annual amount of net write-offs recovered through the CGA;
(3) percentage of annual net-write-offs recovered through the CGA.

Response: Please see Table DTE-9-18. Net write-off information is not readily available prior to 2000.

TABLE DTE-9-18

<u>Year</u>	<u>Annual Net Write-Offs</u> (1) \$	<u>Annual Net Write-Offs Recovered Through CGA</u> (2) \$	<u>% of Annual Net Write-Offs Recovered Through CGA</u> (3 = 2 / 1)
2000	5,542,341	3,220,518	58.11%
2001	8,100,254	4,778,550	58.99%
2002	7,526,468	4,374,415	58.12%
2003	9,936,287	6,413,689	64.55%
2004	9,076,524	6,162,704	67.90%

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D. T. E. 05-27

Date: June 30, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-9-19 Refer to Exh. BSG/JES-1, Sch. JES-6, at 10. Please provide a schedule, covering the period 1992 through 2004, that shows for EP&S revenues:
(1) annual net write-offs;
(2) annual amount of net write-offs recovered through the CGA;
(3) percentage of annual net-write-offs recovered through the CGA.

Response: Table DTE-9-19 provides the EP&S annual net write-offs for the period 2000 through 2004. Net write-off information is not readily available prior to 2000. The Company does not recover write-offs related to EP&S revenue through CGA.

TABLE DTE-9-19

<u>Year</u>	EP&S Net <u>Write-Offs</u> \$
2000	254,488
2001	255,861
2002	586,771
2003	754,752
2004	609,767

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RESPONSE OF BAY STATE GAS COMPANY TO THE
NINTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-9-20 Please provide a schedule covering the period 1992 through 2004 showing the following items:
(1) annual firm therm sales;
(2) annual firm billed revenues;
(3) annual net write-offs;
(4) annual net write-offs as percent of firm billed revenues;
(5) annual net write-offs in cents per therm;
(6) cumulative annual net write-offs for 1992 through 2004;
(7) the average net write-offs in cents per therm for the 1992-2004 period.

Response: Please see Attachment DTE-9-20. Net write-off amounts are not readily available prior to 2000.

**Bay State Gas Company
Response to DTE-9-20
1992 through 2004**

<u>Ln. No.</u>	<u>Year</u>	<u>Annual Firm Sales (1) Therms</u>	<u>Firm Billed Revenue (2) \$</u>	<u>Net Write-Offs (3) \$</u>	<u>% of Write-Offs To Revenue (4=3/2) %</u>	<u>Cents per Therm (5=3/1) \$</u>	<u>Cummulative Annual Net Write-Offs (6) \$</u>	<u>Average Net Write-Off Cents per Therm (7) \$</u>
1	1992	40,799,821	273,807,066	0	0.00%	-	0	
2	1993	40,799,516	306,517,545	0	0.00%	-	0	
3	1994	41,904,600	333,758,707	0	0.00%	-	0	
4	1995	39,766,515	300,668,474	0	0.00%	-	0	
5	1996	41,929,012	309,282,061	0	0.00%	-	0	
6	1997	44,267,448	330,505,305	0	0.00%	-	0	
7	1998	40,934,895	279,139,099	0	0.00%	-	0	
8	1999	49,259,426	285,329,848	0	0.00%	-	0	
9	2000	51,902,362	338,112,515	5,542,341	1.64%	0.1068	5,542,341	
10	2001	61,186,187	405,412,041	8,100,254	2.00%	0.1324	13,642,595	
11	2002	62,344,497	308,804,738	7,526,468	2.44%	0.1207	21,169,063	
12	2003	67,465,442	447,636,461	9,936,287	2.22%	0.1473	31,105,351	
13	2004	60,966,821	473,501,753	9,076,524	1.92%	0.1489	40,181,875	0.1322
14 (Lns. 9 thru 11)		303,865,309						

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
ELEVENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: John Skirtich, Consultant (Revenue Requirements)

DTE 11-38 Please provide an itemized list of all food, beverage, entertainment, and travel costs included in the test year cost of service in excess of \$100. Please also provide for each item the date, location, number of employees attending, number of non-employees attending, and the nature of the event.

Response: Attachment DTE-11-38 details the operation and maintenance costs charged to the various travel, meals, lodging, transportation and auto mileage cost categories in the test year.

The information is sorted and summarized by cost category.

- Column A – Account classification code used in Lawson General Ledger used to distinguish the type of cost
- Column B – Description of the cost category
- Column C – Account classification code used in Lawson General Ledger used to distinguish the department/cost center
- Column D – Description of the department
- Column E – Accounting month the cost was incurred
- Column F – Account classification code used in Lawson General Ledger used to identify the FERC account classification (second – fourth digit)
- Column G – Cost recorded
- Column H – Provides a subtotal for each cost category

To identify the location, number of employees and non-employees attending and the nature of the event requires looking at each individual employee' expense statement requesting reimbursement.

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2701	travel	02357	Admin - Field L	1	692101	538.67	\$938
2701	travel	02357	Admin - Field L	3	692101	250.00	
2701	travel	03351	Admin - Sys Maintenance	12	692101	149.00	
2702	Meals And Entertainment	01357	Admin - Field L	2	688000	1,096.04	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	2	692100	994.04	
2702	Meals And Entertainment	04357	Admin - Field L	10	692102	803.00	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	5	692100	801.04	
2702	Meals And Entertainment	01115	System Maintenance	5	688000	750.00	
2702	Meals And Entertainment	04357	Admin - Field L	5	692102	695.00	
2702	Meals And Entertainment	01115	System Maintenance	12	688000	651.60	
2702	Meals And Entertainment	04357	Admin - Field L	2	692100	636.94	
2702	Meals And Entertainment	03105	Facilities	6	692101	630.50	
2702	Meals And Entertainment	02357	Admin - Field L	1	692101	571.25	
2702	Meals And Entertainment	02100	System Operations	9	677500	562.00	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	1	692100	522.99	
2702	Meals And Entertainment	02100	System Operations	9	677500	500.00	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	8	692100	490.25	
2702	Meals And Entertainment	02250	Service Customer	7	687900	487.68	
2702	Meals And Entertainment	02115	System Maintenance	6	687800	476.96	
2702	Meals And Entertainment	03140	Engineering	12	685000	451.85	
2702	Meals And Entertainment	02115	System Maintenance	1	688000	451.59	
2702	Meals And Entertainment	02357	Admin - Field L	2	692101	412.58	
2702	Meals And Entertainment	03500	Energy Products	5	687914	380.00	
2702	Meals And Entertainment	02100	System Operations	2	677500	378.76	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	4	692100	375.15	
2702	Meals And Entertainment	04357	Admin - Field L	11	692100	367.43	
2702	Meals And Entertainment	03500	Energy Products	2	692101	360.95	
2702	Meals And Entertainment	01100	System Operations	5	677500	357.89	
2702	Meals And Entertainment	03105	Facilities	12	692101	350.00	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	12	692101	340.00	
2702	Meals And Entertainment	02357	Admin - Field L	3	692101	333.78	
2702	Meals And Entertainment	03140	Engineering	4	685000	330.28	
2702	Meals And Entertainment	02235	Call Center	9	690300	324.80	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	3	692101	320.00	
2702	Meals And Entertainment	02115	System Maintenance	2	687800	309.44	
2702	Meals And Entertainment	04357	Admin - Field L	12	692100	306.41	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	9	692101	303.60	
2702	Meals And Entertainment	03105	Facilities	11	692101	281.92	
2702	Meals And Entertainment	01100	System Operations	12	677500	281.71	

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2702	Meals And Entertainment	03140	Engineering	11	685000	271.10	
2702	Meals And Entertainment	02357	Admin - Field L	8	692101	270.00	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	8	692100	266.73	
2702	Meals And Entertainment	02357	Admin - Field L	12	692101	255.00	
2702	Meals And Entertainment	03140	Engineering	9	685000	250.98	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	10	692100	246.50	
2702	Meals And Entertainment	04357	Admin - Field L	2	692102	245.00	
2702	Meals And Entertainment	03140	Engineering	4	685000	229.95	
2702	Meals And Entertainment	01230	Bills & Inquiries	1	690300	219.39	
2702	Meals And Entertainment	01100	System Operations	9	677500	217.17	
2702	Meals And Entertainment	03140	Engineering	12	685000	211.29	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	12	692101	194.73	
2702	Meals And Entertainment	01115	System Maintenance	4	685010	191.27	
2702	Meals And Entertainment	03105	Facilities	5	692101	190.75	
2702	Meals And Entertainment	03105	Facilities	9	692101	190.28	
2702	Meals And Entertainment	03500	Energy Products	4	687914	188.55	
2702	Meals And Entertainment	02100	System Operations	11	677500	184.58	
2702	Meals And Entertainment	03140	Engineering	9	685000	183.57	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	6	692100	181.03	
2702	Meals And Entertainment	04357	Admin - Field L	6	692102	180.00	
2702	Meals And Entertainment	02240	Revenue Recover	1	690370	179.52	
2702	Meals And Entertainment	03105	Facilities	11	692101	179.08	
2702	Meals And Entertainment	03105	Facilities	11	692101	177.38	
2702	Meals And Entertainment	02115	System Maintenance	4	693412	175.09	
2702	Meals And Entertainment	02235	Call Center	4	690300	174.93	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	9	692100	174.83	
2702	Meals And Entertainment	01140	Engineering	2	692101	171.87	
2702	Meals And Entertainment	01230	Bills & Inquiries	11	690300	168.04	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	3	692100	164.91	
2702	Meals And Entertainment	02100	System Operations	2	677500	163.55	
2702	Meals And Entertainment	02115	System Maintenance	4	687800	162.98	
2702	Meals And Entertainment	02357	Admin - Field L	3	692101	160.00	
2702	Meals And Entertainment	03140	Engineering	3	685000	158.95	
2702	Meals And Entertainment	02357	Admin - Field L	5	692101	158.53	
2702	Meals And Entertainment	02400	Human Resources	1	692100	155.45	
2702	Meals And Entertainment	01115	System Maintenance	2	688000	153.07	
2702	Meals And Entertainment	03105	Facilities	4	692101	152.38	
2702	Meals And Entertainment	03105	Facilities	2	692101	151.56	
2702	Meals And Entertainment	03105	Facilities	10	692101	150.37	
2702	Meals And Entertainment	03500	Energy Products	9	692101	149.94	

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2702	Meals And Entertainment	03105	Facilities	5	692101	149.70	
2702	Meals And Entertainment	03105	Facilities	7	692101	148.88	
2702	Meals And Entertainment	03105	Facilities	6	692101	148.79	
2702	Meals And Entertainment	04357	Admin - Field L	7	692100	147.95	
2702	Meals And Entertainment	03105	Facilities	4	692101	143.23	
2702	Meals And Entertainment	03105	Facilities	2	692101	143.17	
2702	Meals And Entertainment	01140	Engineering	1	692101	142.29	
2702	Meals And Entertainment	03105	Facilities	5	692101	142.02	
2702	Meals And Entertainment	04357	Admin - Field L	6	692100	141.92	
2702	Meals And Entertainment	01140	Engineering	8	692101	140.93	
2702	Meals And Entertainment	04115	System Maintenance	1	693482	139.07	
2702	Meals And Entertainment	03105	Facilities	10	692101	137.34	
2702	Meals And Entertainment	03105	Facilities	3	692101	135.39	
2702	Meals And Entertainment	02240	Revenue Recover	11	690370	133.59	
2702	Meals And Entertainment	03140	Engineering	3	685000	133.51	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	5	692100	133.31	
2702	Meals And Entertainment	01230	Bills & Inquiries	5	690300	132.10	
2702	Meals And Entertainment	02215	Meter Work	11	687800	132.00	
2702	Meals And Entertainment	03105	Facilities	2	692101	130.28	
2702	Meals And Entertainment	03140	Engineering	8	685000	127.41	
2702	Meals And Entertainment	03105	Facilities	9	692101	126.00	
2702	Meals And Entertainment	03140	Engineering	7	685000	125.25	
2702	Meals And Entertainment	03105	Facilities	10	692101	125.15	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	7	692101	124.99	
2702	Meals And Entertainment	03140	Engineering	6	685000	124.83	
2702	Meals And Entertainment	03200	Operational Supply	7	692101	124.71	
2702	Meals And Entertainment	02357	Admin - Field L	5	692101	121.61	
2702	Meals And Entertainment	03500	Energy Products	3	687914	120.30	
2702	Meals And Entertainment	03200	Operational Supply	3	692101	118.95	
2702	Meals And Entertainment	03105	Facilities	10	692101	118.14	
2702	Meals And Entertainment	01115	System Maintenance	4	693402	116.53	
2702	Meals And Entertainment	03105	Facilities	1	692101	114.82	
2702	Meals And Entertainment	01215	Meter Work	11	687914	114.35	
2702	Meals And Entertainment	03105	Facilities	2	692101	113.39	
2702	Meals And Entertainment	02240	Revenue Recover	12	690370	111.85	
2702	Meals And Entertainment	01250	Service Customer	3	687911	111.15	
2702	Meals And Entertainment	03105	Facilities	3	692101	111.06	
2702	Meals And Entertainment	02115	System Maintenance	1	693412	110.71	
2702	Meals And Entertainment	02235	Call Center	10	690300	110.17	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	11	692101	110.00	

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2702	Meals And Entertainment	03140	Engineering	1	685000	109.98	
2702	Meals And Entertainment	01140	Engineering	8	692101	109.46	
2702	Meals And Entertainment	02357	Admin - Field L	10	692101	109.32	
2702	Meals And Entertainment	01115	System Maintenance	2	693412	109.17	
2702	Meals And Entertainment	03140	Engineering	2	685000	108.56	
2702	Meals And Entertainment	03105	Facilities	8	692101	108.15	
2702	Meals And Entertainment	03105	Facilities	4	692101	107.00	
2702	Meals And Entertainment	03105	Facilities	10	692101	106.12	
2702	Meals And Entertainment	03500	Energy Products	9	691201	106.11	
2702	Meals And Entertainment	03105	Facilities	6	692101	105.86	
2702	Meals And Entertainment	03140	Engineering	6	685000	105.73	
2702	Meals And Entertainment	03105	Facilities	2	692101	105.03	
2702	Meals And Entertainment	90400	Human Resources	1	692101	105.00	
2702	Meals And Entertainment	02240	Revenue Recover	7	690370	104.25	
2702	Meals And Entertainment	02115	System Maintenance	1	688000	102.90	
2702	Meals And Entertainment	02357	Admin - Field L	2	692101	102.69	
2702	Meals And Entertainment	03140	Engineering	4	692101	101.61	
2702	Meals And Entertainment	03105	Facilities	12	692101	101.06	
2702	Meals And Entertainment	03105	Facilities	1	692101	100.78	
2702	Meals And Entertainment	03105	Facilities	10	692101	100.64	
2702	Meals And Entertainment	03351	Admin - Sys Maintenance	11	692101	100.10	
2702	Meals And Entertainment	02115	System Maintenance	3	688000	100.00	
2702	Meals And Entertainment	02115	System Maintenance	9	688000	100.00	
2702	Meals And Entertainment	02115	System Maintenance	11	688000	100.00	
2702	Meals And Entertainment	02215	Meter Work	1	687800	100.00	
2702	Meals And Entertainment	02215	Meter Work	1	688000	100.00	
2702	Meals And Entertainment	02215	Meter Work	3	687800	100.00	
2702	Meals And Entertainment	02215	Meter Work	9	687800	100.00	
2702	Meals And Entertainment	02215	Meter Work	2	688060	100.00	
2702	Meals And Entertainment	02250	Service Customer	1	687900	100.00	
2702	Meals And Entertainment	02250	Service Customer	3	687900	100.00	
2702	Meals And Entertainment	02250	Service Customer	6	687900	100.00	
2702	Meals And Entertainment	02250	Service Customer	9	687900	100.00	
2702	Meals And Entertainment	02250	Service Customer	11	687900	100.00	
2703	Meals And Entertainment	Various	419 items less than \$100			18,268.69	\$52,253
2703	Lodging	03140	Engineering	9	685000	1,201.00	
2703	Lodging	03351	Admin - Sys Maintenance	9	692100	1,114.06	
2703	Lodging	03351	Admin - Sys Maintenance	10	692100	871.01	
2703	Lodging	02115	System Maintenance	1	693412	753.90	

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2703	Lodging	04357	Admin - Field L	2	692100	723.33	
2703	Lodging	03500	Energy Products	9	691201	713.98	
2703	Lodging	03500	Energy Products	9	691201	713.98	
2703	Lodging	01115	System Maintenance	4	685010	708.60	
2703	Lodging	01271	Dispatch	7	692101	695.79	
2703	Lodging	03500	Energy Products	7	692101	672.38	
2703	Lodging	03351	Admin - Sys Maintenance	5	692100	612.18	
2703	Lodging	02235	Call Center	4	690300	612.15	
2703	Lodging	03500	Energy Products	3	687914	582.47	
2703	Lodging	03351	Admin - Sys Maintenance	5	692100	547.37	
2703	Lodging	02240	Revenue Recover	3	690370	539.36	
2703	Lodging	03500	Energy Products	9	691201	528.12	
2703	Lodging	03351	Admin - Sys Maintenance	8	692101	525.00	
2703	Lodging	03351	Admin - Sys Maintenance	8	692100	520.14	
2703	Lodging	03140	Engineering	4	685000	511.50	
2703	Lodging	02115	System Maintenance	4	693412	489.28	
2703	Lodging	03140	Engineering	11	685000	449.81	
2703	Lodging	02115	System Maintenance	3	693412	448.76	
2703	Lodging	03500	Energy Products	7	687914	437.26	
2703	Lodging	01270	Field Collection	9	692101	435.20	
2703	Lodging	02115	System Maintenance	2	687800	430.80	
2703	Lodging	02115	System Maintenance	2	693412	430.80	
2703	Lodging	02115	System Maintenance	3	693412	430.80	
2703	Lodging	03500	Energy Products	9	691201	419.04	
2703	Lodging	02115	System Maintenance	2	693412	395.94	
2703	Lodging	02130	Meter Testing	3	687806	393.95	
2703	Lodging	02235	Call Center	10	690300	381.84	
2703	Lodging	01230	Bills & Inquiries	9	690300	381.78	
2703	Lodging	03351	Admin - Sys Maintenance	6	692100	367.71	
2703	Lodging	02115	System Maintenance	3	693412	366.96	
2703	Lodging	02115	System Maintenance	4	693412	366.96	
2703	Lodging	01357	Admin - Field L	2	688000	359.32	
2703	Lodging	03351	Admin - Sys Maintenance	1	692100	354.88	
2703	Lodging	03351	Admin - Sys Maintenance	8	692100	335.33	
2703	Lodging	02115	System Maintenance	3	693412	332.08	
2703	Lodging	02357	Admin - Field L	7	692101	330.63	
2703	Lodging	02115	System Maintenance	2	693412	323.10	
2703	Lodging	03200	Operational Supply	7	692101	304.64	
2703	Lodging	02357	Admin - Field L	5	692101	293.58	
2703	Lodging	02357	Admin - Field L	3	692101	289.12	

A	B	C	D	E	F	G	H
<u>Cost Category</u>	<u>Description - Cost Category</u>	<u>Accounting Unit</u>	<u>Description - Accounting Unit</u>	<u>Period</u>	<u>ACCOUNT</u>	<u>Amount</u>	<u>Total</u>
2703	Lodging	02357	Admin - Field L	10	692101	288.97	
2703	Lodging	01115	System Maintenance	7	685010	285.60	
2703	Lodging	02115	System Maintenance	6	693412	284.59	
2703	Lodging	03140	Engineering	2	685000	282.13	
2703	Lodging	03500	Energy Products	4	687914	278.83	
2703	Lodging	02235	Call Center	4	690300	273.06	
2703	Lodging	01100	System Operations	5	693411	268.80	
2703	Lodging	02100	System Operations	5	685711	268.80	
2703	Lodging	03140	Engineering	6	685000	267.89	
2703	Lodging	03140	Engineering	6	685000	262.60	
2703	Lodging	03140	Engineering	3	685000	260.09	
2703	Lodging	03500	Energy Products	10	692101	257.04	
2703	Lodging	01357	Admin - Field L	12	688000	242.84	
2703	Lodging	02240	Revenue Recover	2	690370	240.48	
2703	Lodging	01270	Field Collection	12	692101	219.78	
2703	Lodging	02215	Meter Work	11	687800	219.78	
2703	Lodging	03351	Admin - Sys Maintenance	3	692100	211.95	
2703	Lodging	03351	Admin - Sys Maintenance	4	692100	209.10	
2703	Lodging	03140	Engineering	9	685000	207.93	
2703	Lodging	02235	Call Center	7	690300	207.82	
2703	Lodging	01115	System Maintenance	2	693412	204.00	
2703	Lodging	02250	Service Customer	5	687900	202.68	
2703	Lodging	01230	Bills & Inquiries	6	690300	197.58	
2703	Lodging	02235	Call Center	9	690300	197.58	
2703	Lodging	02130	Meter Testing	4	687806	196.14	
2703	Lodging	03105	Facilities	3	692101	194.02	
2703	Lodging	01100	System Operations	9	677500	189.16	
2703	Lodging	02130	Meter Testing	2	687806	184.62	
2703	Lodging	03500	Energy Products	8	687914	182.52	
2703	Lodging	03500	Energy Products	9	692101	182.52	
2703	Lodging	03351	Admin - Sys Maintenance	8	692101	180.42	
2703	Lodging	02130	Meter Testing	2	687806	180.13	
2703	Lodging	01230	Bills & Inquiries	3	690300	178.14	
2703	Lodging	01230	Bills & Inquiries	12	690300	178.14	
2703	Lodging	03140	Engineering	1	685000	175.54	
2703	Lodging	02235	Call Center	3	690300	175.12	
2703	Lodging	02100	System Operations	2	677500	169.20	
2703	Lodging	02240	Revenue Recover	12	690370	168.12	
2703	Lodging	02240	Revenue Recover	3	690370	167.85	
2703	Lodging	01357	Admin - Field L	8	688000	166.88	

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2703	Lodging	02235	Call Center	7	690300	166.88	
2703	Lodging	02240	Revenue Recover	7	690370	166.88	
2703	Lodging	03105	Facilities	7	692101	166.88	
2703	Lodging	04357	Admin - Field L	7	692100	166.88	
2703	Lodging	04140	Engineering	6	687408	158.55	
2703	Lodging	04357	Admin - Field L	8	692100	157.66	
2703	Lodging	02240	Revenue Recover	7	690370	156.15	
2703	Lodging	01115	System Maintenance	3	688783	154.97	
2703	Lodging	01115	System Maintenance	3	685010	150.00	
2703	Lodging	03200	Operational Supply	6	692100	149.20	
2703	Lodging	02240	Revenue Recover	4	690370	148.92	
2703	Lodging	02240	Revenue Recover	5	690370	148.27	
2703	Lodging	03500	Energy Products	12	692101	144.72	
2703	Lodging	03200	Operational Supply	10	692101	143.60	
2703	Lodging	02100	System Operations	3	685711	142.58	
2703	Lodging	03351	Admin - Sys Maintenance	6	692101	137.76	
2703	Lodging	03200	Operational Supply	4	692101	135.44	
2703	Lodging	02215	Meter Work	9	687800	133.28	
2703	Lodging	04250	Meter Reading	12	687908	133.28	
2703	Lodging	02240	Revenue Recover	8	690370	131.13	
2703	Lodging	02240	Revenue Recover	2	690370	130.37	
2703	Lodging	03500	Energy Products	4	692101	128.52	
2703	Lodging	03500	Energy Products	2	692101	124.84	
2703	Lodging	03351	Admin - Sys Maintenance	2	692100	122.85	
2703	Lodging	03500	Energy Products	10	687914	122.09	
2703	Lodging	01357	Admin - Field L	8	688000	121.42	
2703	Lodging	02215	Meter Work	8	687800	121.42	
2703	Lodging	03140	Engineering	4	685000	118.31	
2703	Lodging	03351	Admin - Sys Maintenance	11	692101	113.39	
2703	Lodging	03105	Facilities	4	692101	110.88	
2703	Lodging	02357	Admin - Field L	4	692101	110.33	
2704	Lodging	Various	15 items less than \$100			1,065.52	\$36,787
2704	Transportation	03112	Convenience Bill	8	692101	3,450.74	
2704	Transportation	03351	Admin - Sys Maintenance	4	692100	3,251.61	
2704	Transportation	03351	Admin - Sys Maintenance	9	692100	3,251.25	
2704	Transportation	03351	Admin - Sys Maintenance	5	692100	2,686.99	
2704	Transportation	03200	Operational Supply	6	692100	2,427.20	
2704	Transportation	03351	Admin - Sys Maintenance	3	692100	2,424.59	
2704	Transportation	02115	System Maintenance	7	692101	1,745.00	

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Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2704	Transportation	03351	Admin - Sys Maintenance	8	692100	1,646.30	
2704	Transportation	03351	Admin - Sys Maintenance	1	692100	1,566.74	
2704	Transportation	03351	Admin - Sys Maintenance	6	692100	1,430.98	
2704	Transportation	04357	Admin - Field L	8	692100	1,418.92	
2704	Transportation	03200	Operational Supply	7	692101	1,335.31	
2704	Transportation	01357	Admin - Field L	12	688000	1,253.70	
2704	Transportation	02357	Admin - Field L	7	692101	1,228.65	
2704	Transportation	03112	Convenience Bill	7	692101	1,225.21	
2704	Transportation	01357	Admin - Field L	8	688000	1,192.70	
2704	Transportation	02357	Admin - Field L	4	692101	1,150.70	
2704	Transportation	01270	Field Collection	9	692101	1,137.60	
2704	Transportation	03105	Facilities	3	692101	1,013.95	
2704	Transportation	03200	Operational Supply	3	692101	1,000.88	
2704	Transportation	03105	Facilities	5	692101	999.38	
2704	Transportation	03105	Facilities	3	692101	994.59	
2704	Transportation	03140	Engineering	3	685000	968.60	
2704	Transportation	02235	Call Center	9	690300	952.23	
2704	Transportation	03112	Convenience Bill	4	692101	949.36	
2704	Transportation	04357	Admin - Field L	2	692100	947.83	
2704	Transportation	02130	Meter Testing	2	687806	924.90	
2704	Transportation	03112	Convenience Bill	3	692101	877.89	
2704	Transportation	03200	Operational Supply	4	692101	871.58	
2704	Transportation	03352	Safety	1	692101	839.71	
2704	Transportation	03351	Admin - Sys Maintenance	10	692100	774.14	
2704	Transportation	01357	Admin - Field L	2	688000	735.50	
2704	Transportation	03112	Convenience Bill	1	692101	725.42	
2704	Transportation	02235	Call Center	4	690300	719.88	
2704	Transportation	02240	Revenue Recover	5	690370	719.84	
2704	Transportation	03140	Engineering	1	685000	701.08	
2704	Transportation	02235	Call Center	10	690300	677.25	
2704	Transportation	02235	Call Center	3	690300	556.89	
2704	Transportation	04140	Engineering	6	687408	544.97	
2704	Transportation	03140	Engineering	2	685000	530.77	
2704	Transportation	03140	Engineering	6	685000	528.19	
2704	Transportation	03112	Convenience Bill	2	692101	513.60	
2704	Transportation	03140	Engineering	3	685000	511.90	
2704	Transportation	01357	Admin - Field L	8	688000	505.96	
2704	Transportation	03112	Convenience Bill	10	692101	488.82	
2704	Transportation	02130	Meter Testing	4	687806	485.14	
2704	Transportation	03140	Engineering	6	685000	481.35	

A	B	C	D	E	F	G	H
Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2704	Transportation	03105	Facilities	4	692101	476.40	
2704	Transportation	02240	Revenue Recover	2	690370	474.48	
2704	Transportation	03140	Engineering	3	685000	471.90	
2704	Transportation	02357	Admin - Field L	2	692101	465.00	
2704	Transportation	03112	Convenience Bill	11	692101	462.61	
2704	Transportation	01230	Bills & Inquiries	6	690300	455.40	
2704	Transportation	03351	Admin - Sys Maintenance	12	692101	447.90	
2704	Transportation	02215	Meter Work	5	687800	440.36	
2704	Transportation	01230	Bills & Inquiries	5	690300	432.20	
2704	Transportation	01271	Dispatch	7	692101	428.53	
2704	Transportation	02215	Meter Work	8	687800	409.26	
2704	Transportation	02240	Revenue Recover	4	690370	408.74	
2704	Transportation	02215	Meter Work	11	687800	407.90	
2704	Transportation	03351	Admin - Sys Maintenance	8	692100	407.02	
2704	Transportation	03351	Admin - Sys Maintenance	6	692101	398.15	
2704	Transportation	01230	Bills & Inquiries	3	690300	394.40	
2704	Transportation	02240	Revenue Recover	3	690370	386.80	
2704	Transportation	03140	Engineering	9	685000	381.90	
2704	Transportation	02130	Meter Testing	4	687806	374.79	
2704	Transportation	02235	Call Center	3	690300	362.90	
2704	Transportation	01230	Bills & Inquiries	9	690300	361.95	
2704	Transportation	01270	Field Collection	12	692101	359.60	
2704	Transportation	03140	Engineering	9	685000	357.30	
2704	Transportation	02130	Meter Testing	3	687806	353.10	
2704	Transportation	03352	Safety	3	692101	347.70	
2704	Transportation	02235	Call Center	7	690300	346.91	
2704	Transportation	02235	Call Center	4	690300	342.70	
2704	Transportation	03140	Engineering	8	685000	325.55	
2704	Transportation	02240	Revenue Recover	7	690370	316.23	
2704	Transportation	02240	Revenue Recover	7	690370	316.23	
2704	Transportation	01115	System Maintenance	3	685010	315.40	
2704	Transportation	02240	Revenue Recover	2	690370	278.95	
2704	Transportation	02240	Revenue Recover	12	690370	257.42	
2704	Transportation	90400	Human Resources	3	692101	251.96	
2704	Transportation	03105	Facilities	10	692101	248.89	
2704	Transportation	01230	Bills & Inquiries	12	690300	247.90	
2704	Transportation	01115	System Maintenance	1	685010	235.00	
2704	Transportation	02400	Human Resources	1	692100	233.00	
2704	Transportation	02130	Meter Testing	4	687806	230.90	
2704	Transportation	02357	Admin - Field L	10	692101	218.00	

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Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2704	Transportation	03351	Admin - Sys Maintenance	5	692100	205.00	\$74,604
2704	Transportation	02357	Admin - Field L	6	692101	198.45	
2704	Transportation	03352	Safety	3	692101	178.85	
2704	Transportation	02215	Meter Work	9	687800	170.20	
2704	Transportation	03140	Engineering	4	685000	149.08	
2704	Transportation	03500	Energy Products	12	692101	145.64	
2704	Transportation	04115	System Maintenance	1	687408	144.98	
2704	Transportation	03351	Admin - Sys Maintenance	2	692100	140.00	
2704	Transportation	02250	Service Customer	5	687900	121.45	
2704	Transportation	03112	Convenience Bill	12	692101	120.32	
2704	Transportation	01270	Field Collection	5	692101	117.35	
2704	Transportation	02357	Admin - Field L	4	692101	116.95	
2704	Transportation	02357	Admin - Field L	9	692101	113.90	
2704	Transportation	02357	Admin - Field L	11	692101	106.50	
2704	Transportation	Various	162 items less than \$100			2,778.70	
2705	Auto Mileage	03140	Engineering	6	685000	1,057.13	
2705	Auto Mileage	03140	Engineering	2	685000	786.00	
2705	Auto Mileage	03140	Engineering	11	685000	761.25	
2705	Auto Mileage	03140	Engineering	4	685000	635.25	
2705	Auto Mileage	03140	Engineering	3	685000	630.75	
2705	Auto Mileage	03140	Engineering	8	685000	484.50	
2705	Auto Mileage	03140	Engineering	4	685000	452.25	
2705	Auto Mileage	03140	Engineering	12	685000	389.63	
2705	Auto Mileage	01271	Dispatch	10	692101	383.25	
2705	Auto Mileage	01275	Scheduling	8	692101	368.25	
2705	Auto Mileage	01115	System Maintenance	7	685010	362.25	
2705	Auto Mileage	03500	Energy Products	9	691201	348.38	
2705	Auto Mileage	03500	Energy Products	9	691201	348.38	
2705	Auto Mileage	03351	Admin - Sys Maintenance	6	692101	337.50	
2705	Auto Mileage	03500	Energy Products	9	692101	329.25	
2705	Auto Mileage	03500	Energy Products	7	692101	315.38	
2705	Auto Mileage	03500	Energy Products	3	687914	309.00	
2705	Auto Mileage	03500	Energy Products	11	691201	304.50	
2705	Auto Mileage	03105	Facilities	11	692101	299.25	
2705	Auto Mileage	02115	System Maintenance	12	692101	297.75	
2705	Auto Mileage	03500	Energy Products	10	687914	283.13	
2705	Auto Mileage	03500	Energy Products	12	691205	274.50	
2705	Auto Mileage	03500	Energy Products	7	687914	274.30	
2705	Auto Mileage	02240	Revenue Recover	3	690370	273.00	

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Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2705	Auto Mileage	03140	Engineering	9	685000	269.25	
2705	Auto Mileage	03351	Admin - Sys Maintenance	4	692101	262.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	4	692101	262.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	7	692101	262.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	11	692101	262.50	
2705	Auto Mileage	03105	Facilities	12	692101	247.50	
2705	Auto Mileage	02240	Revenue Recover	8	690370	243.75	
2705	Auto Mileage	02240	Revenue Recover	10	690370	243.75	
2705	Auto Mileage	02240	Revenue Recover	10	690370	236.63	
2705	Auto Mileage	01271	Dispatch	4	692101	235.50	
2705	Auto Mileage	03105	Facilities	10	692101	233.25	
2705	Auto Mileage	03105	Facilities	12	692101	233.25	
2705	Auto Mileage	03105	Facilities	4	692101	232.50	
2705	Auto Mileage	03500	Energy Products	12	691205	231.75	
2705	Auto Mileage	03351	Admin - Sys Maintenance	9	692101	225.00	
2705	Auto Mileage	03351	Admin - Sys Maintenance	10	692101	225.00	
2705	Auto Mileage	04220	Meter Reading	11	690200	216.87	
2705	Auto Mileage	90400	Human Resources	1	692002	216.00	
2705	Auto Mileage	03351	Admin - Sys Maintenance	6	692101	210.75	
2705	Auto Mileage	03105	Facilities	1	692101	210.24	
2705	Auto Mileage	03500	Energy Products	11	691201	207.75	
2705	Auto Mileage	03105	Facilities	7	692101	203.25	
2705	Auto Mileage	02240	Revenue Recover	12	690370	201.00	
2705	Auto Mileage	03500	Energy Products	6	687914	200.25	
2705	Auto Mileage	03500	Energy Products	10	691205	200.25	
2705	Auto Mileage	03500	Energy Products	11	691201	195.75	
2705	Auto Mileage	03500	Energy Products	12	692101	195.64	
2705	Auto Mileage	03500	Energy Products	5	692101	195.38	
2705	Auto Mileage	03500	Energy Products	1	692101	191.25	
2705	Auto Mileage	02240	Revenue Recover	12	690370	187.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	3	692101	187.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	11	692101	187.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	12	692101	187.50	
2705	Auto Mileage	03500	Energy Products	9	691201	187.13	
2705	Auto Mileage	02215	Meter Work	2	687806	181.45	
2705	Auto Mileage	03500	Energy Products	10	692101	179.25	
2705	Auto Mileage	03105	Facilities	3	692101	174.00	
2705	Auto Mileage	02100	System Operations	4	692101	172.50	
2705	Auto Mileage	03105	Facilities	2	692101	170.25	
2705	Auto Mileage	03105	Facilities	9	692101	170.25	

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Cost Category	Description - Cost Category	Accounting Unit	Description - Accounting Unit	Period	ACCOUNT	Amount	Total
2705	Auto Mileage	02100	System Operations	5	692101	169.93	
2705	Auto Mileage	02105	Facilities	9	692101	165.00	
2705	Auto Mileage	02235	Call Center	7	690300	165.00	
2705	Auto Mileage	04270	Field Collection	9	690300	165.00	
2705	Auto Mileage	01115	System Maintenance	12	685010	161.63	
2705	Auto Mileage	04270	Field Collection	5	690300	157.50	
2705	Auto Mileage	01230	Bills & Inquiries	6	690300	156.75	
2705	Auto Mileage	02100	System Operations	8	692101	151.20	
2705	Auto Mileage	02100	System Operations	2	692101	150.00	
2705	Auto Mileage	04270	Field Collection	12	690300	150.00	
2705	Auto Mileage	02115	System Maintenance	1	687800	149.40	
2705	Auto Mileage	02100	System Operations	7	692101	147.60	
2705	Auto Mileage	02105	Facilities	10	692101	146.00	
2705	Auto Mileage	03500	Energy Products	8	687914	144.38	
2705	Auto Mileage	02100	System Operations	6	692101	144.00	
2705	Auto Mileage	01115	System Maintenance	11	685010	142.88	
2705	Auto Mileage	04270	Field Collection	10	690300	142.50	
2705	Auto Mileage	03105	Facilities	5	692101	141.00	
2705	Auto Mileage	01115	System Maintenance	4	685010	139.88	
2705	Auto Mileage	03500	Energy Products	4	687914	139.13	
2705	Auto Mileage	02100	System Operations	3	692101	138.75	
2705	Auto Mileage	04270	Field Collection	6	690300	138.75	
2705	Auto Mileage	01115	System Maintenance	12	685010	138.38	
2705	Auto Mileage	03500	Energy Products	12	687914	138.00	
2705	Auto Mileage	02115	System Maintenance	4	687800	135.75	
2705	Auto Mileage	01115	System Maintenance	1	688000	135.72	
2705	Auto Mileage	04270	Field Collection	3	690300	135.00	
2705	Auto Mileage	01115	System Maintenance	10	685010	134.63	
2705	Auto Mileage	03500	Energy Products	12	691201	130.13	
2705	Auto Mileage	01115	System Maintenance	6	685010	127.50	
2705	Auto Mileage	04270	Field Collection	8	690300	127.50	
2705	Auto Mileage	03500	Energy Products	12	691201	126.75	
2705	Auto Mileage	03500	Energy Products	12	691205	123.00	
2705	Auto Mileage	03500	Energy Products	2	692101	120.00	
2705	Auto Mileage	04270	Field Collection	4	690300	120.00	
2705	Auto Mileage	04270	Field Collection	11	690300	120.00	
2705	Auto Mileage	02105	Facilities	12	692101	116.80	
2705	Auto Mileage	04270	Field Collection	2	690300	116.80	
2705	Auto Mileage	04220	Meter Reading	11	690200	114.79	
2705	Auto Mileage	02115	System Maintenance	6	693412	114.00	

A	B	C	D	E	F	G	H
<u>Cost Category</u>	<u>Description - Cost Category</u>	<u>Accounting Unit</u>	<u>Description - Accounting Unit</u>	<u>Period</u>	<u>ACCOUNT</u>	<u>Amount</u>	<u>Total</u>
2705	Auto Mileage	01115	System Maintenance	5	685010	112.50	
2705	Auto Mileage	01271	Dispatch	7	692101	112.50	
2705	Auto Mileage	03351	Admin - Sys Maintenance	8	692101	112.50	
2705	Auto Mileage	01230	Bills & Inquiries	12	690300	111.00	
2705	Auto Mileage	02105	Facilities	11	692101	105.85	
2705	Auto Mileage	02115	System Maintenance	3	687800	105.00	
2705	Auto Mileage	04270	Field Collection	7	690300	105.00	
2705	Auto Mileage	04270	Field Collection	1	690300	102.20	
2705	Auto Mileage	02100	System Operations	1	692101	100.80	
2705	Auto Mileage	02250	Service Customer	5	687908	100.67	
2705	Auto Mileage	Various	81 Items less than \$100			3,600.56	\$29,091

Total \$193,673

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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-5 Please perform the following analysis:

(a) regress total distribution plant (\$2004), using the GDP IPD as deflator, on design day demand following the expression:

$RDP = \text{constant} + \alpha \cdot DDD^2 + \beta \cdot DDD$ where RDP is the (\$2004) distribution plant; DDD is the design day demand;

(b) correct all the potential statistical problems the regression equation may have;

(c) derive the marginal cost estimate from the regression equation specified above (present both the average estimated marginal cost and the entire series with the marginal cost estimate for each year) and select the marginal cost estimate the Company would use (e.g., the estimate for 2004 or the average marginal cost);

(d) are there other variables that could be considered in the analysis? If so, please identify them, perform such analysis, and present the results.

Response: (a) $RDP = -2.056 \text{ E } 8 - .00081 \cdot DDD^2 + 1085.45 \cdot DDD$

(b) $RDP = -1.117 \text{ E } 8 - .00096 \cdot DDD^2 + 1179.38 \cdot DDD$

(c) Average Incremental Cost = $\Delta \text{Investment} / \Delta \text{Load} = \$434.54 / DDD$

Slope of Equation (b) in 2004 = $2 \cdot \alpha \cdot DDD_{2004} + \beta = \119.33

Year	Slope
------	-------

1977	\$752.89
1978	\$733.57
1979	\$688.34
1980	\$697.04
1981	\$670.14
1982	\$635.55
1983	\$677.83
1984	\$667.51
1985	\$657.45
1986	\$617.44
1987	\$588.21
1988	\$569.75
1989	\$525.07
1990	\$474.76

1991	\$453.03
1992	\$435.41
1993	\$399.57
1994	\$369.25
1995	\$341.19
1996	\$308.52
1997	\$277.33
1998	\$262.28
1999	\$343.76
2000	\$323.18
2001	\$303.12
2002	\$285.25
2003	\$130.36
2004	\$119.33
Average	\$475.26
Incremental	\$434.54

The Company would not use either of these estimates, but the average or the incremental would be better than the point estimate for 2004 due to the erratic nature of the independent variables. Since the design day demand estimates are taken primarily from periodically updated Forecast and Supply Plan filings, the independent variables are subject to variations due to the uncertainties of forecasting. In this case, the forecasts for 1996 through 1998 were significantly higher than the forecast for 1999-2000 resulting in a negative coefficient for the alpha (design day demand squared) coefficient. As a result, the slope of the prediction equation is exceptionally low and declining as load grows. There is little basis for hypothesizing this type of relationship. One would expect that the marginal cost would be nearly constant due to the Company's line extension policies.

- (d) The logarithmic relationship using design day demand and customer count presented in the Company's response to DTE 2-1 offers a better statistical alternative than suggested in this response.

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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-6 Refer to the Company's response to DTE 2-1 and Exh. BSG/JLH-3, at 10, 12. The Company states that: "In assembling data for the current MCS, it was impossible to develop meaningful estimates of cost data prior to 1984". Please:

- (a) indicate what type of cost data the Company refers to (e.g., main extension, upgrades, replacement);
- (b) indicate why the Company has to estimate part of some of the historical cost data;
- (c) explain why the Company could not estimate the cost data for the period 1976 to 1984 the same way it did for the period 1984-2004 to be able to have a longer time series data and comply with the Department's directives;
- (d) explain why the Company used 29 years worth of data (from 1976-2004) in the "Historical Investment" and "Trended Cost" approaches while the Company has only cost data estimates for the period 1984-2004.

Response:

- (a) Main extension cost data was unavailable. Consistent estimates of the correction factor for growth were also unavailable.
- (b) As identified in part (a), some of the information employed in the marginal cost study is not taken directly from the Company's general ledger or DTE Annual Returns and, instead, employs data from internal cost accounting reports and judgments made by personnel reviewing these reports.
- (c) The Company does not retain internal cost accounting reports indefinitely. Cost information beyond that contained in the general ledger are generally not available prior to 1992. Fortunately, much of the older information necessary for the current marginal cost study was available from a 1988, a 1992 and a 1995 update to the marginal cost study. The 1992 study revised the method by which main extension costs were computed. The 1992 study asked for historical data back to 1976, the date employed as a starting point for the first, 1988 marginal cost study. However, at that time internal cost accounting reports were only available back to 1984 to assist the Company in gathering this data.

- (d) The only missing data from 1976 to 1983 is for main extensions. This data is used to compute marginal costs using the Prospective Additions method. Other methods which rely on plant balances at the Uniform System of Accounts 3 digit account level could examine data from 1976 to 2004, since this data was readily available from the older marginal cost studies

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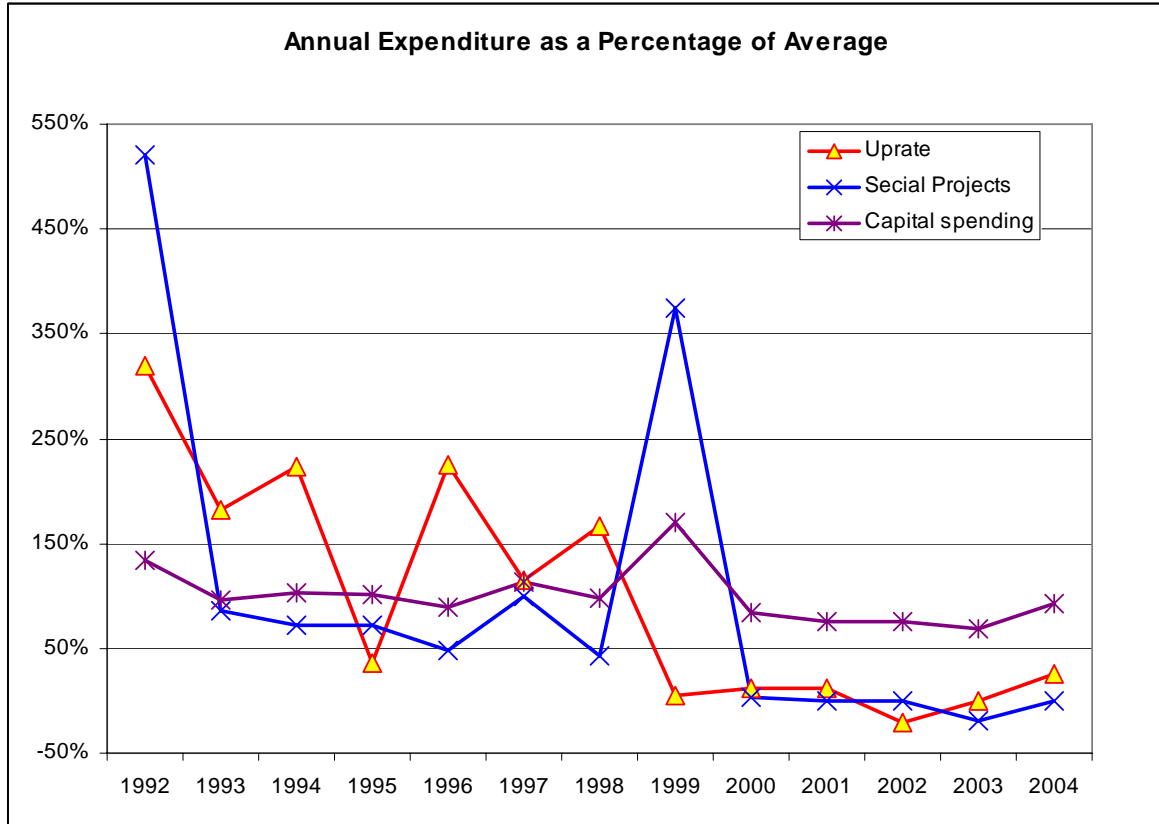
Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-7 Refer to Exh. BSG/JLH-3, at Schedule JLH-3-2. Please:

- (a) explain how the Company estimated the "Correction factor for Replacements";
- (b) explain whether it would be possible to forecast the "correction factor for replacements" for the next 10 years, starting 2005. Indicate whether there is a way to measure the predictive ability of that forecast.

Response:

- (a) The correction factor for replacements was derived by MAC from a response by the Company's Engineering Department to question M36G of the marginal cost study data request, "After discussion with MAC's consultants, provide an estimate of the percentage of Plant Investment related to Load Growth for each year of the study". The Company relied upon internal cost accounting reports dating back to 1992 that provided actual construction cost data for 51 cost categories. Using this information, the percentage of plant investment related to growth was computed.
- (b) For the purposes of the marginal cost study, the correction factor for replacements should be computed by dividing growth-related capacity-related investment by total capacity-related distribution investment. The portion of growth related investment related to new main construction may be reasonably forecast through econometric analyses. However, growth-related costs such as uprating and special projects are extremely "lumpy" and can dwarf other expenses in some years making them nearly impossible to predict. Total expenditures are also subject to wide variation. The graph below demonstrates the lack of a central tendency for these variables. Consequently, an accurate annual forecast would be extremely difficult to develop. While backcasting could be used as a measure of the predictive accuracy of the forecast, there is little assurance that the ability to forecast historical activity would be indicative of the future.



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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-8 Refer to the Company's response to DTE 2-1. Please explain why the Company believes that the Department's directive do not apply, in this case, to the estimation of the marginal cost of "upgrades".

Response: The Company's response to DTE 2-1 attempted to convey the fact that the unit cost of distribution capacity-related upgrades are estimated using forward looking engineering estimates of cost rather than historical econometric analyses of cost. The Department's directives were interpreted to apply to historical cost data in an effort to accurately identify cost causation by employing more rigorous statistical analyses. By using a forward-looking engineering study, the engineers can isolate the costs associated with design day load growth on the existing distribution infrastructure. There is no need to consider multi-variate analysis, since the projected cost data is driven solely by the change in a single independent variable, design day demand. Even if it would be desirable to perform an econometric analysis of forecasted data, it would be impossible to follow the Department's directives for lack of data. The gas utility industry does not forecast 30 years into the future. Current Siting Council rules require that Forecast and Supply Plans provide a five-year forecast. Though some gas utilities forecast 10 years into the future, the reliability of these forecasts is questionable.

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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-10 Refer to the Company's response to DTE 2-1. The Company states that it performed an econometric analysis of total distribution capacity-related costs. Eventually, the Company did not select any of these regression equations. Please:

- (a) summarize and list the different specifications the Company has attempted and identify the variables included in each specification and the functional form used in each specification;
- (b) indicate the reason as to why the Company did not select each of the specifications.

Response: (a)

	<u>Form</u>	<u>Dependent Variable</u>	<u>Independent Variable</u>
1	$Y=a+bx$	Cumulative Growth-related Distribution Investment (\$2004)	Firm Design Day Demand
2	$Y=a+b*\ln(x)$	Cumulative Growth-related Distribution Investment (\$2004)	Natural log of Firm Design Day Demand
3	$Y=a+bx+cz$	Cumulative Growth-related Distribution Investment (\$2004)	Firm Design Day Demand and Firm Customer Count
4	$Y=a+b*\ln(x) +c*\ln(z)$	Cumulative Growth-related Distribution Investment (\$2004)	Natural log of Firm Design Day Demand and Natural log of Firm Customer Count

- (b) Each of these regressions relied upon an estimate of the growth-related investment in distribution plant to develop the dependent variable. Gross investment data, available from plant records, does not distinguish investment to replace retired plant from investments to increase system capacity. In order to estimate the dependent variable, engineering department personnel were asked to provide a correction factor for growth-related investments. Over the last sixteen years, three different engineers provided these estimates for differing intervals using cost accounting system reports and other information available to them at the time. There can be no assurance that these estimates are

internally consistent. Therefore, the cumulative distribution plant investments used as the dependent variable in these regressions may be subject to error. For this reason, the use of econometric analyses using this dependent variable was limited to verifying the reasonableness of the primary method used to develop marginal production capacity costs, the Prospective Additions method.

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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-11 Refer to Exh. BSG/JAF-1, Sch. BSG/BSG/JAF-3-1 (M.D.T.E. No. 35, at 3-1). Please state the differences between the Handy-Whitman index and the GDP-IPD when being used as deflator of a cost variable.

Response: The table below shows the GDP-IPD and Handy-Whitman Plastic Mains inflators for the years 1976 though 2004.

Year	GDP-IPD	H-W
1976	2.69	2.95
1977	2.53	2.76
1978	2.37	2.58
1979	2.18	2.36
1980	2.00	2.13
1981	1.83	1.96
1982	1.73	1.83
1983	1.66	1.75
1984	1.60	1.70
1985	1.55	1.68
1986	1.52	1.65
1987	1.48	1.61
1988	1.43	1.52
1989	1.38	1.42
1990	1.33	1.37
1991	1.28	1.34
1992	1.25	1.32
1993	1.22	1.28
1994	1.20	1.26
1995	1.18	1.23
1996	1.15	1.20
1997	1.13	1.18
1998	1.12	1.15
1999	1.11	1.13
2000	1.08	1.11
2001	1.06	1.08
2002	1.04	1.06
2003	1.02	1.04
2004	1.00	1.00

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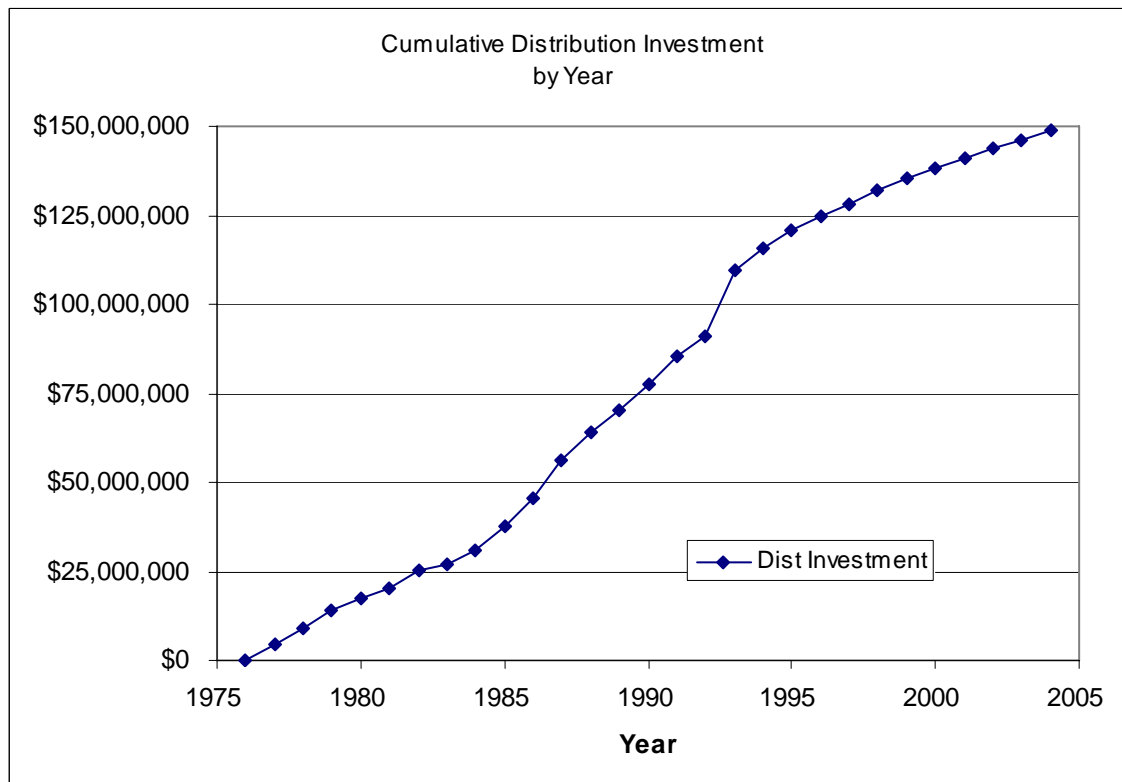
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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-12 Please graph total distribution plant (in \$2004) (y-axis) versus time (1976-2004) (x-axis).

Response: This response assumes that the question is referencing cumulative distribution plant investment additions escalated to 2004 pricing levels using the Handy-Whitman Index and not total distribution plant balances, which would include additions over the last century. The graph is shown below.



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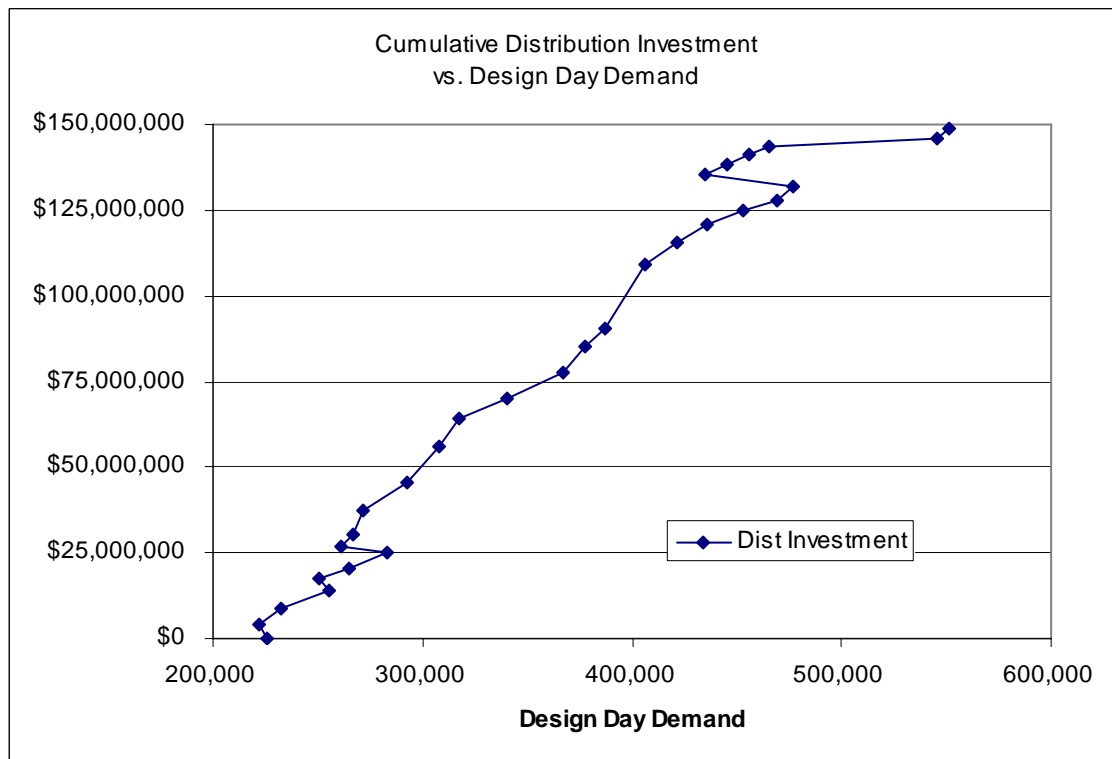
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Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-13 Please graph total distribution plant (in \$2004) versus design day demand (x-axis), covering the period 1976-2004.

Response: This response assumes that the question is referencing cumulative distribution plant investment additions escalated to 2004 pricing levels using the Handy-Whitman Index and not total distribution plant balances, which would include additions over the last century. The graph is shown below.



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Date: June 30, 2005

Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-14 Refer to Exh. BSG/JLH-3, at Schedule 3-5, at 1. The Company assumed a marginal cost of \$10.57. Please present the regression equation and a summary of the main statistics supporting this result.

Response: This information was provided in the Company's response to DTE 2-3, Attachment 1, page 2. The equation was of the form:

Unit cost of distribution capacity (\$2004) = $a + b * \text{Year}$

After correcting for serial correlation the pertinent statistics were:

	Coefficient	t-statistic
a	648	4.83
b	-0.654	-4.76
R^2	0.47	
F-ratio	22.7	
DOF	26	
Rho	0.51	
D-W	1.67	

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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-15 Please indicate whether the Company regressed average cost on time to estimate the marginal capacity-related O&M expenses.

Response: Yes, the annual cost of capacity-related distribution expense, restated to 2004 Dollars, was divided by the annual design day demand to form the dependent variable. The independent variable was the year.

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Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-16 Refer to the Company's response to DTE 2-3. The Company presented (see attachment 1) the attempted specifications with multiple independent variables and different functional forms. Please:

- (a) summarize and list the different specifications the Company has attempted and identify the variables included in each specification and the functional form used in each specification;
- (b) indicate the reason why the Company did not select each of the specifications.

Response: (a)

	<u>Form</u>	<u>Dependent Variable</u>	<u>Independent Variable</u>
1	$Y=a+bx$	Unit Cost of Capacity-related Distribution Expense (\$2004)	Year
2	$Y=a+bx+cz$	Unit Cost of Capacity-related Distribution Expense (\$2004)	Year and Firm Customer Count
3	$Y=a+bx+cz$	Unit Cost of Capacity-related Distribution Expense (\$2004)	Year and Distribution Plant Cumulative Additions
4	$Y=a+bx+cz$	Annual Capacity-related Distribution Expense (\$2004)	Year and Distribution Plant Cumulative Additions
5	$Y=a+b \cdot \ln(x) + c \cdot \ln(z)$	Annual Capacity-related Distribution Expense (\$2004)	Natural log of Year and Natural log of Distribution Plant Cumulative Additions
6	$Y=a+b \cdot \ln(x) + c \cdot \ln(z)$	Natural log of Annual Capacity-related Distribution Expense (\$2004)	Natural log of Year and Natural log of Distribution Plant Cumulative Additions

- (b) The Company chose the first specification through the process of elimination. Specifications 4, 5 and 6 had R-squared values under 15% and were eliminated since specifications 1, 2 and 3 had R-squared values between 47% and 49%. The sum of the squared residuals for specifications 1, 2 and 3 were 215, 216 and 215 respectively. But, the t-value for the customer coefficient in the second specification was only 0.02, thereby eliminating #2. Although specifications 1 and 3 had similar R-squared and sum of the squared residuals, the t-statistics for all of the variables in

specification 2 were weak (less than 0.8), while specification 1's t-statistics were all significant (over 4.8). Therefore, specification 1 was chosen.

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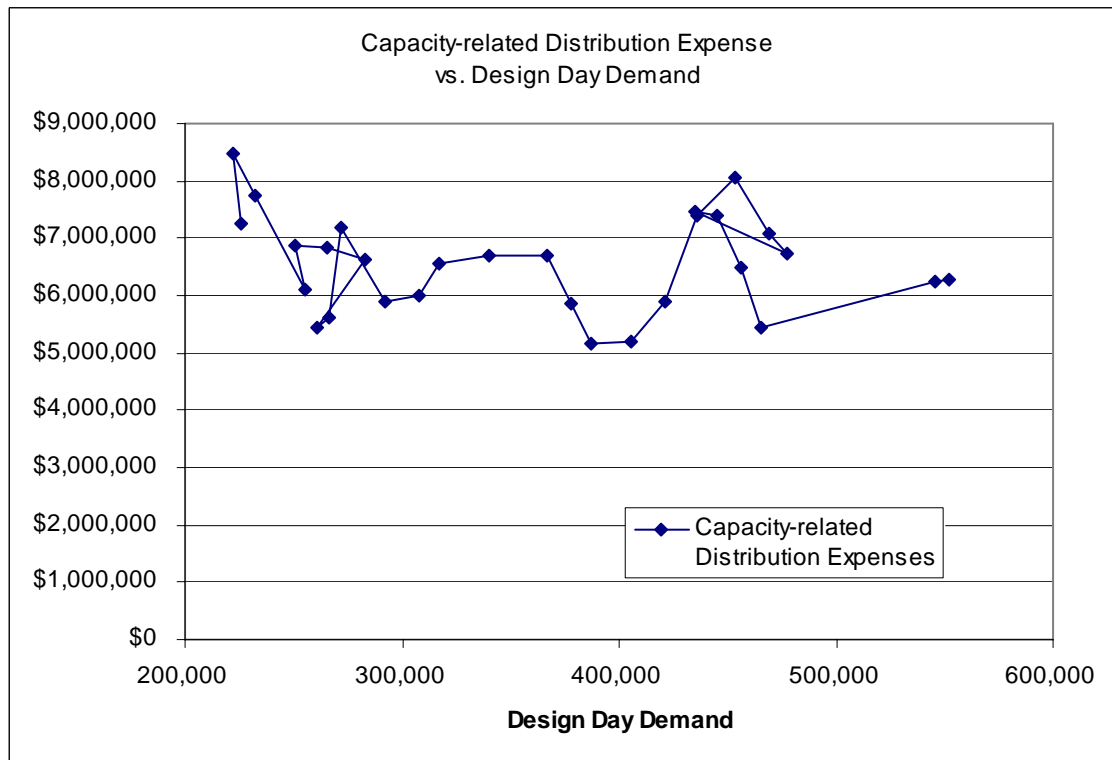
Responsible: James L. Harrison, Consultant (Cost Studies)

DTE-15-17 Refer to Exh. BSG/JLH-3, at 13. The Company states that maintenance costs are generally declining on a real basis due to the reduced maintenance costs associated with plastic pipe, as more and more cast iron and bare steel pipe is replaced. Please:

(a) graph real O&M expenses (y-axis) and design day sendout (x-axis). By looking at the graph, does the Company believe that design day sendout is the main driver of the O&M distribution expenses?

(b) state how the Company tried to model and represent replacement of cast iron and bare steel pipe by plastic pipe.

Response: (a) See the graph below:



In performing the marginal cost study, discussions with Company personnel suggested that the primary drivers of annual distribution capacity-related O&M expense were:

1. The extent of the distribution system (total footage)
2. The amount of bare steel and cast iron mains,
3. Declining trends in the cost of maintaining mains, in general,
4. Management discretion in deferring or accelerating tasks, and
5. Many lesser factors.

The extent of the distribution system is driven by the amount of new main installed, which, in turn, is directly related to load growth. A regression of installed footage against design day demand indicates a slope of 5.6 feet per design day Dt ($R\text{-sq}=90\%$, $t\text{-statistic}=15$). The graph above shows a declining trend suggesting that factors 2 and 3 above are offsetting the increasing costs due to the growth of the distribution system.

- (b) The Company modeled the impact of replacement of cast iron and bare steel main by employing the unit cost of total capacity-related distribution system O&M expense per design day Dt as the dependent variable. The dependent variable reflects the ongoing savings resulting from the replacement of mains that are costly to maintain. The analysis revealed that the unit costs are in declining trend, resulting in a predicted marginal cost of \$10.57/Design day Dt, a value that is lower than any experienced by the Company in the 29 previous years.

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RESPONSE OF BAY STATE GAS COMPANY TO THE
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Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

DTE-16-24 Refer to Exh. BSG/DGC-11, at 1. Please provide any benefit/cost analyses made prior to and as a basis for acquiring the Customer Accounting and CIS/Customer Accounting systems. Describe with supporting documentation the process of acquiring the system including any bidding performed.

Response: In the mid to late 90's, as was the case with many other companies, Bay State recognized the need for a Customer Information System that would be Y2K compliant. After reviewing several options, it became apparent that the system installed by its then-sister company NIPSCO (Northern Indiana Public Service Company) was the best option. NIPSCO had contracted for and helped to design a state-of-the-art client server based system that had much of the base functionality required by Bay State. Given the Y2K compliance need and the short time-frame in which to comply and to meet the demands for a demonstration of compliance, the NIPSCO system was favored because it was completely understood, NIPSCO had participated in its development, and it could be implemented without delay. It was an obvious choice from a compatibility and efficiency standpoint and given the circumstances, no additional competitive bidding was undertaken.

Business judgment rationale:

- (1) The CIS used at NIPSCO was completed and installed in NIPSCO in late 1995 and was designed and built with Y2K compliance in mind.
- (2) The CIS was designed to meet the specific billing and operational needs of a typical gas utility company.
- (3) The CIS was based on a client server platform meeting with Bay State's strategy.
- (4) The CIS was used by an affiliated company thus the ongoing maintenance and support costs could be shared.
- (5) The timeframe to customize and implement the already operational system provided a time cushion that would insure successful Y2K compliance.

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RESPONSE OF BAY STATE GAS COMPANY TO THE
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D. T. E. 05-27

Date: June 30, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-17-1 Refer to Exh. BSG/JAF-1, at 36. Please explain the purpose for making a distinction between direct and indirect GAF costs.

Response: Prior to unbundling of sales and transportation services, the Department established a clear precedent on the design of base rates and the reconciliation of direct gas costs in the Cost of Gas Adjustment ("CGA") Clause. All purchased natural gas costs and fuel for locally manufactured gas facilities were included in CGA recovery mechanism. All other costs were included in the design of base rates. As a result, base rates included so-called "indirect gas costs" such as carrying costs associated with gas plant, purchased gas working capital, bad debt expense related to gas supply charges, etc. For approximately the decade since the time rates were unbundled, delivery rates (base rates) have been cleansed of all gas supply-related costs.

While all direct and indirect gas costs are now recovered in the CGA, it is impractical to measure and reconcile all indirect gas supply-related costs semi-annually (or annually) in the Company's periodic CGA filings. Consequently, the CGA is designed to reconcile all direct and only those indirect gas supply costs, which are measurable, significant, volatile, and/or subject to change outside of the Company's control. Notably, working capital expense on purchased gas costs and bad debt expense associated with gas costs / collections are the two indirect gas costs that have been singled out for reconciliation in the CGA, as these items can be quite volatile and significant, primarily due to the direct relationship with current / on-going purchased gas costs.

Some indirect gas costs do not meet these criteria for reconciling to current actual costs. For this reason, some of the indirect gas costs are established as part of a general rate case and maintained at that level, without reconciliation to actual costs. These levels of costs are reestablished in the Company's next general rate case and include such items associated with the gas supply function as a portion of the revenue requirement of (rate base return on) on-system supplemental plants (LNG/LPG), the allocated portion of general plant and administrative and general expenses.

As stated in the response to AG-15-17, the Company records the indirect gas costs in operation and maintenance accounts. In order to maintain

the Company's internal accounting controls/reports, it segregates the direct and indirect gas costs to enable comparisons of revenues and expenses by cost type. Thus, because all indirect gas costs have net revenue (or non-gas cost) implications, tracking indirect gas costs separately allows for the necessary accounting treatment of having the recovery of these items off-setting operating and maintenance expense (rather than purchased gas cost expense). Similarly, in this instant proceeding, in determining the Company's revenue deficiency, indirect gas cost collections serve as off-setting revenue to non-gas cost expense.

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Date: June 30, 2005

Responsible: Joseph A. Ferro

DTE-17-8 Refer to Sch. BSG/JAF 1-1. Please indicate where the test-year
revenues from Account Reactivation Fees and Warrant Fees are included
in total revenues.

Response: Please see schedule JAF-1-1, sheet 1 and 2, line 17.

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Date: June 30, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-17-10 Refer to Exh. BSG/JAF-1, at 13, where Mr. Ferro testifies: "In the case that the adjustment was for a month prior to the test year, the adjustment was eliminated from the test year." Please indicate whether the Company also investigated billing adjustments made in 2005 and adjusted test year revenues for any post-test-year adjustments.

Response: Yes. At the time the test year billing determinants were compiled for the filing, only January 2005 data was available and adjustments made in January 2005 associated with gas use for months within the test year were taken into account for the filing.

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RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Stephen H. Bryant, President

DTE-18-1 Please refer to Exh. BSG/SHB-1. The Company states "the activities of certain internal business groups, such as those responsible for information technology, are under consideration to be bid competitively to third party vendors of the same or similar services."

A) Provide all analyses pertaining to the company's consideration of outsourcing any activities currently or formerly performed by the company during the previous three years.

B) Has the Company decided to out-source any of its activities since filing D.T.E. 05-27? If so, has the Company amended its filing to reflect any cost savings gained or additional costs accrued as a result of this outsourcing decision.

C) Provide all notices, including employee notices, pertaining to the Company's consideration and/or implementation of competitively bidding any operations and activities to third party vendors.

D) Specifically, has the Company decided to contract services performed the Company's local call center services? Detail how the Company's call centers will be staffed once this apparently proposed outsourcing activity is implemented. Detail all measures and safeguards the Company is implementing to protect consumer privacy and to protect against service quality degradation.

Response: A) NiSource Corporate Services Company ("NCSC") a direct subsidiary of NiSource Inc. ("NiSource"), provides a number of business services to the subsidiaries of NiSource, including Bay State. On June 20, 2005, NCSC entered into an Agreement For Business Process And Support Services ("Outsourcing Agreement") with International Business Machines Corporation ("IBM"). Under the Outsourcing Agreement, IBM has agreed to provide certain services to NiSource and its subsidiaries, which services are currently performed by NCSC and other NiSource subsidiaries. As part of the Outsourcing Agreement, IBM will operate a broad range of business support functions for NCSC, including processes within the human resources, finance and accounting, supply chain (procurement), customer contact, meter-to-cash (billing and collections)

and information technology areas. The Outsourcing Agreement has an initial term of ten years and NCSC has the right to renew it for up to three additional one-year periods.

As a result of the Outsourcing Agreement, 572 employees of NiSource and its subsidiaries are expected to become employees of IBM or its subcontractors. Another 445 positions will be eliminated by NiSource and its subsidiaries by Dec. 31, 2006, throughout the regions in which it operates as work is moved to IBM. Of the 445 positions to be eliminated across NiSource, only five positions reside within Bay State's Massachusetts operations. Four of these positions are related to information technology activities and one position is related to supply chain activities.

In addition to the staffing changes discussed above, IBM has proposed to provide call center and billing services that are currently provided by Bay State employees. The majority of the Bay State employees that are engaged in call center and billing activities are covered under collective bargaining agreements. NiSource is obliged to engage in decisional bargaining with the unions with respect to the outsourcing of work; therefore, NiSource has notified the unions that it is considering outsourcing of work related to billing exception, payment processing, contact center and revenue recovery activities. The resolution of bargaining could result in the elimination of additional positions at Bay State.

NCSC will pay IBM for the services under a combination of fixed and variable charges, with the variable charges fluctuating based on the Company's actual need for such services. Based on the currently projected usage of these services, NCSC expects to pay \$1.6 billion to IBM in service fees and project costs over the initial ten-year term.

NiSource expects that over the initial ten-year term the Outsourcing Agreement will deliver upwards of \$530 million in gross operating and capital cost savings across NiSource's 15 primary operating subsidiaries, including Bay State, as well as provide technology advances and enhanced service capabilities. However, the net savings to NiSource from the Outsourcing Agreement will be impacted by certain costs it will incur to obtain these gross savings. These costs fall into three categories. First, NiSource will incur severance related costs associated with the elimination of the positions described above of approximately \$35 million. In addition, NiSource will record approximately \$21 million in one-time, non-cash pension expense related to severed employees and employees who accept positions with IBM. Second, NiSource expects to pay approximately \$35 million in transition costs during 2005 and 2006 to transfer these functional areas to IBM. Third, NiSource expects to incur \$50 million in governance costs over the 10-year life of the Outsourcing

Agreement.

Attachment DTE-18-01 (A) is a copy of the Securities and Exchange Commission Form 8-K as filed by NiSource on June 24, 2005. This document contains a more comprehensive description of the Outsourcing Agreement. The 8-K also includes the press release issued by NiSource on June 20, 2005 (8-K Exhibit No. 99.1), and a 10-Year Projection of Estimated Costs and Potential Savings (8-K Exhibit No. 99.2).

B) The Company has not amended its filing to reflect any cost savings gained or additional costs accrued as a result of this outsourcing decision, nor does the Company believe that such an amendment to its filing is appropriate. In support of this position, the Company notes that although substantial financial benefits are expected from the Outsourcing Agreement over the ten-year term of the agreement, there are also substantial costs that must be incurred by NiSource to achieve these savings. Further, the majority of these costs must be incurred in the earliest years of the Outsourcing Agreement in order to achieve the longer-run financial benefits. As discussed in A) above, costs to achieve these savings include \$35 million of severance costs and another \$35 million in transition costs. These costs will be incurred over the first one-to-two years of the agreement, resulting in the delay of achieving any significant positive net financial benefits until, at the earliest, 2007, well beyond the test year and even beyond the end of the rate year. As such, amending the filing to reflect the positive future financial benefits of the Outsourcing Agreement is not reasonable.

Also, the costs and savings projections that have been discussed previously are for NiSource as a whole. No determination has yet been made as to the portion of both costs and savings that will flow to Bay State.

C) The following is a list of the materials contained in Attachment DTE-18-01 (B), including all notices, such as employee notices, pertaining to the Outsourcing Agreement.

- A message from Bob Skaggs regarding earnings and outsourcing
- A message from Bob Skaggs regarding the definitive agreement with IBM
- A reminder about rumors and news reports
- New Agreement with IBM Q&As
- New organization structure announced
- NiSource Outsourcing Fact Sheet
- NiSource Outsourcing Q&A
- NiSource Outsourcing Q&As related to transition
- NiSource reports earnings for first quarter 2005
- NiSource severance policy

- NiSource working toward common time entry system
- On-site meetings part of service provider process
- Outsourcing Business Case and Our Core Realities
- Outsourcing initiative enters new phase
- Outsourcing service providers back on site in Merrillville
- Outsourcing update -- efforts on track
- Outsourcing update IBM site visits beginning
- Service provider visits concluded; proposals next

D) Please see the Company's response to A) above regarding the Company's call center services.

NISOURCE INC/DE

FORM 8-K (Unscheduled Material Events)

Filed 6/24/2005 For Period Ending 6/20/2005

Address	801 EAST 86TH AVE MERRILLVILLE, Indiana 46410-6272
Telephone	219-647-5200
CIK	0001111711
Industry	Natural Gas Utilities
Sector	Utilities
Fiscal Year	12/31

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): June 20, 2005

NISOURCE INC.

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other
Jurisdiction of
Incorporation)

001-16189
(Commission File
Number)

35-2108964
(IRS Employer
Identification No.)

801 East 86th Avenue,
Merrillville, Indiana 46410
(877) 647-5990
(Address and Telephone Number
of Principal Executive Offices)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

On June 20, 2005, NiSource Corporate Services Company (“NCSC”), a direct subsidiary of NiSource Inc. (the “Company”), entered into an Agreement For Business Process And Support Services (“Outsourcing Agreement”) with International Business Machines Corporation (“IBM”). Under the Outsourcing Agreement, IBM has agreed to provide certain services to the Company and its subsidiaries, which services are currently performed by NCSC.

As part of the Outsourcing Agreement, IBM will operate a broad range of business support functions for NCSC, including processes within the human resources, finance and accounting, supply chain (procurement), customer contact, meter-to-cash (billing and collections) and information technology areas. The Outsourcing Agreement has an initial term of ten years and NCSC has the right to renew it for up to three additional one-year periods. As a result of the Outsourcing Agreement, 572 employees of the Company and its subsidiaries are expected to become employees of IBM or its subcontractors. Another 445 positions will be eliminated by the Company and its subsidiaries by Dec. 31, 2006, throughout the regions in which it operates as work is moved to IBM.

NCSC will pay IBM for the services under a combination of fixed and variable charges, with the variable charges fluctuating based on the Company’s actual need for such services. Based on the currently projected usage of these services, the Company expects to pay \$1.6 billion to IBM in service fees and project costs over the initial ten-year term.

The Company expects that over the initial ten-year term the Outsourcing Agreement will deliver upwards of \$530 million in gross operating and capital cost savings across the Company’s 15 primary operating subsidiaries, as well as provide technology advances and enhanced service capabilities. However, the net savings to the Company from the Outsourcing Agreement will be impacted by certain costs it will incur to obtain these gross savings. These costs fall into three categories. First, the Company will incur severance related costs associated with the elimination of the positions described above of approximately \$35 million. In addition, NiSource will record approximately \$21 million in one-time, non-cash pension expense related to severed employees and employees who accept positions with IBM. Second, the Company expects to pay approximately \$35 million in transition costs during 2005 and 2006 to transfer these functional areas to IBM. Third, the Company expects to incur \$50 million in governance costs over the 10-year life of the Outsourcing Agreement. Attached as Exhibit 99.2 to this report is a more detailed projection of the potential savings to NiSource under the Outsourcing Agreement.

To protect the Company’s expectations regarding IBM’s performance, the Outsourcing Agreement has performance standards and minimum services levels that IBM must meet or exceed. If IBM fails to meet a given performance standard, NiSource would, in certain circumstances, receive a credit against the charges otherwise due.

To assure that the charges under the Outsourcing Agreement do not become significantly higher than the market rate for such services, the Company has the right to periodically perform benchmark studies to determine whether IBM’s price and performance are consistent with the then current market. The Company has the right to conduct such benchmark studies, at its cost, beginning in the fourth year of the Outsourcing Agreement.

Under the Outsourcing Agreement, the Company retains the right to terminate the Agreement both for cause and for its convenience. However, upon any termination of the Agreement by the Company for any reason (other than for material breach by IBM), the Company will be required to pay a termination charge to IBM, which charge may be material.

The Company will file a copy of the Outsourcing Agreement as an exhibit to its Quarterly Report on Form 10-Q for the quarter ending on June 30, 2005.

(c) Exhibits

<u>Exhibit Number</u>	<u>Description</u>
99.1	Press Release, dated June 20, 2005, issued by NiSource Inc.
99.2	10-Year Projection of Estimated Costs and Potential Savings

SIGNATURES

Attachment DTE-18-01(a)
DTE 05-27
Page 6 of 11

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NiSource Inc.

(Registrant)

Date: June 24, 2005

By: /s/ Jeffrey W. Grossman

Jeffrey W. Grossman
Vice President and Controller

EXHIBIT INDEX

Attachment DTE-18-01(a)
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Exhibit
Number

Description

99.1

Press Release, dated June 20, 2005, issued by NiSource Inc.

99.2

10-Year Projection of Estimated Costs and Potential Savings

NEWS

Exhibit 99.1

Attachment DTE-18-01(a)

DTE 05-27

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NiSource®

**801 E. 86th Avenue
Merrillville, IN 46410**

FOR IMMEDIATE RELEASE

June 21, 2005

FOR MORE INFORMATION

News Media

NiSource: Kris Falzone, Vice President, Corporate Communications
(219) 647-5581, klfalzone@nsource.com
Carol Churchill, Director, Corporate Communications
(888) 696-0481, cchurchill@nsource.com

IBM: Jenny Galitz, IBM Media Relations
(646) 598-4551, galitz@us.ibm.com

NiSource Investors

Dennis Senchak, Vice President, Investor Relations
(219) 647-6085, senchak@nsource.com
Randy Hulen, Director, Investor Relations
(219) 647-5688, rghulen@nsource.com
Rae Kozlowski, Manager, Investor Relations
(219) 647-6089, ekozlowski@nsource.com

NiSource and IBM sign agreement to transform key business process and technology functions

MERRILLVILLE, IN and ARMONK, NY – NiSource Inc. (NYSE: NI) and IBM (NYSE: IBM) today announced that they have reached a definitive agreement for IBM to provide a broad range of business transformation and outsourcing services to NiSource. IBM will begin service delivery on July 1, 2005.

The 10-year agreement is estimated to be worth \$1.6 billion to IBM in service fees and project costs and is expected to deliver upwards of \$530 million in operating and capital cost savings across NiSource's 15 primary operating subsidiaries over the course of the contract, as well as provide technology advances and enhanced service capabilities.

NiSource's cost to achieve will include \$35 million in one-time severance expenses and \$35 million in transition costs. In addition, NiSource expects to incur approximately \$50 million in governance costs over the 10-year life of the contract. Charges for NiSource's cost to achieve are expected to be reported largely in 2005 and, to a lesser extent, in 2006. In addition, NiSource will report a \$21 million one-time, non-cash pension expense related to severed employees and employees who accept positions with IBM.

-more-

“This agreement will enable NiSource to transform its business to further focus on core strengths of providing safe, reliable utility and pipeline services to our customers,” said Gary L. Neale, NiSource chairman and chief executive officer. “In addition, this agreement will enable us to access new technology and service capabilities for our company and state-of-the-art service for our customers, and re-deploy capital toward growth opportunities. Working with IBM will help us achieve our goals of delivering basic support activities while freeing us to focus on our strategic business priorities.”

“IBM will work with NiSource to apply business insight, technology expertise and global delivery capabilities to optimize business performance and create long-term economic benefits,” said Maureen Sweeny, vice president of Business Transformation Outsourcing at IBM. “In this manner, this relationship is a strong example of the type of new partnerships and on-demand business value IBM is targeting in the marketplace for Business Performance Transformation Services.”

As part of this agreement, IBM will operate a broad range of business support functions for NiSource, including processes within the human resources, finance and accounting, supply chain (procurement), customer contact, meter-to-cash (billing and collections) and information technology areas. The agreement also includes a broad array of transformational consulting services and emerging technology expertise, as well as a unique approach to governance between the two companies to rapidly drive value across a multi-process business transformation outsourcing solution. In addition, NiSource and IBM are committed to continuous improvement of levels of customer service, business efficiency and functional integration at NiSource.

Under terms of the agreement, 572 employees of NiSource are expected to become employees of IBM or its subcontractors. Another 445 positions will be eliminated by NiSource by Dec. 31, 2006, throughout the regions in which it operates as work is moved to IBM.

This long-term relationship with IBM is a key component of NiSource’s four-part plan to establish a platform for long-term, sustainable growth. NiSource is focused in 2005 on pursuing growth opportunities in its extensive natural gas pipeline and storage system, implementing regulatory and commercial initiatives in its distribution business, continuing to strengthen its balance sheet through prudent financial management, and identifying innovative ways to manage overall costs and free up additional capital for investment in its core gas and electric operations.

-more-

About NiSource

NiSource Inc. (NYSE: NI), based in Merrillville, Ind., is a Fortune 500 company engaged in natural gas transmission, storage and distribution, as well as electric generation, transmission and distribution. NiSource operating companies deliver energy to 3.7 million customers located within the high-demand energy corridor stretching from the Gulf Coast through the Midwest to New England. Information about NiSource and its subsidiaries is available via the Internet at www.nisource.com.

About IBM Business Consulting Services

With consultants and professional staff in more than 160 countries globally, IBM Business Consulting Services is the world's largest consulting services organization. IBM Business Consulting Services provides clients with business transformation and industry expertise, and the ability to translate that expertise into integrated, responsive, on-demand business solutions and services that deliver bottom-line business value. Over the past several years, IBM Business Consulting Services has developed industry-leading transformation consulting skills and delivery capabilities in key areas, including Human Resources, Financial Management, Customer Relationship Management and Procurement. For more information, visit www.ibm.com.

Forward-Looking Statements

This news release includes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Those statements include statements regarding the intent, belief or current expectations of NiSource Inc. and IBM and their respective managements. Although NiSource and IBM believe that their expectations are based on reasonable assumptions, they can give no assurance that their goals will be achieved. Readers are cautioned that the forward-looking statements in this press release are not guarantees of future performance and involve a number of risks and uncertainties, and that actual results could differ materially from those indicated by such forward-looking statements. Important factors that could cause NiSource's actual results to differ materially from those indicated by such forward-looking statements include, but are not limited to, the following: weather; fluctuations in supply and demand for energy commodities; growth opportunities for NiSource's businesses; increased competition in deregulated energy markets; the success of regulatory and commercial initiatives; dealings with third parties over whom NiSource has no control; the scope, timing and effectiveness of NiSource's execution under the outsourcing agreement; actual operating experience of NiSource assets; the regulatory process; regulatory and legislative changes; changes in general economic, capital and commodity market conditions; and counter-party credit risk. Except for the historical information and discussions contained herein about IBM, statements contained in this release may constitute forward-looking statements about IBM within the meaning of the Private Securities Litigation Reform Act of 1995. These statements involve a number of risks, uncertainties and other factors that could cause actual results to differ materially, as discussed in the company's filings with the U.S. Securities and Exchange Commission (SEC).

###



10-Year Projection of Estimated Costs And Potential Savings ¹



\$ expressed in MM

Projected NiSource Base Costs (w/o Outsourcing)		10-Year Projection
NiSource Base Case O&M Cost		3,125.7
NiSource IT Capital Spend		275.0
Total Cost to Deliver Services		<u>3,400.7</u>
		Total
Future Cost to Deliver Services (w/ Outsourcing)		
IBM Core Fees ²		1,572.0
NiSource Projected Retained Costs		
Salary & Related		907.5
Outside Services		104.8
Employee Expenses		29.6
Facilities, Telecom & Other		182.4
NiSource Additional Retained Costs (Salary & Related)		71.6
Subtotal Projected Retained O&M Expenses		<u>1,295.9</u>
NiSource Additional Retained Costs (Capital)		0.0
Subtotal Projected Future Cost to Deliver Services		<u>2,867.9</u>
Core Savings	532.8	
NiSource Projected Costs To Achieve		
IBM Transition Fees		35.7
Estimated Severance Costs		35.3
Estimated Governance Costs		50.0
Estimated Sales Taxes		11.4
Estimated Project Costs		4.5
Total Future Cost to Deliver Services		<u>3,004.9</u>
Net Core Savings	395.8	

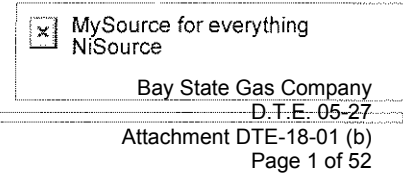
¹ The figures set forth in this chart are projections for a ten-year period. Therefore, the figures are subject to a material risk of variation.

² IBM's fees are only partially fixed and could vary materially over the term depending on NiSource's actual usage of the proposed services.

End of Filing

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A message from Bob Skaggs regarding earnings and outsourcing

Posted: 04-29-2005 at 08:00 Eastern Time

Dear Colleagues:

Today we are announcing **NiSource's first quarter earnings** and providing an update for financial analysts on your efforts to deliver strong financial results and establish a platform for sustainable growth. Thanks to your continued hard work, we are able to highlight significant accomplishments in each of our strategic areas:

- Pipeline Growth
- Regulatory & Commercial Initiatives
- Financial Management
- Cost Management

Our news release highlights your accomplishments and I hope you'll take some time to read it to see the progress we've made in delivering on our commitments. Also today, we announced that we will move forward with IBM as the provider with whom we will begin exclusive contract negotiations to outsource some business support activities.

Both IBM and Accenture did outstanding work in developing proposals to meet our business needs and meeting our expectations for safety, reliability and quality customer service. So, choosing IBM was a difficult decision. Now that we have made this choice, beginning immediately, a team from NiSource and IBM will begin to define the collaboration between the two companies. Based on the work we've done, we are comfortable moving forward with our planning to outsource some business support activities. However, we have a lot more work to do to get to a definitive plan and provide you with the specifics you need. Delivering on our commitment to you for these specifics is a primary focus of our efforts.

Let me share with you some of the key benefits from outsourcing that we have identified so far:

- The ability to rapidly transform our major business support processes.
- Access to new technology and service capabilities for NiSource and its customers.
- Redeployment of capital funding for investments in our core business.

- Enhanced strategic focus on our core gas and electric operations.

These benefits will be essential to ensure that we've established a platform for long-term sustainable growth at NiSource. Still, we recognize that there are some questions we will not be able to answer until specifics of the contract are negotiated. We expect to conclude contract negotiations in June, and we expect employees to know specifics by late June.

Bay State Gas Company
D.T.E. 05-27
Attachment DTE-18-01 (b)
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Obviously, this is a significant decision for NiSource. It will change the nature of our organization - both for functions that may be outsourced and for areas that depend on those services. Our goal is to move forward with this process as thoughtfully, but deliberately, as possible. Again, I appreciate your continued focus as we pursue this and the other important elements of our business plan.

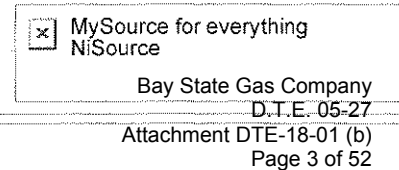
An updated **fact sheet** and **Q&A** on this effort are available on *MySource*. I hope you find these materials helpful.

Sincerely,

Bob Skaggs
President

This article was contributed by Corporate Communications.

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A message from Bob Skaggs regarding the definitive agreement with IBM

Posted: 06-21-2005 at 08:55 Eastern Time

Dear Colleague:

Late yesterday, we signed a definitive agreement with IBM to provide business support functions at NiSource. Moments ago, we fulfilled financial disclosure requirements by issuing a **news release** informing all investor groups of our news simultaneously. Now, I would like to share a message directly with you on this important topic.

Starting July 1, 2005, IBM will operate a broad range of business support functions for NiSource, including processes within Human Resources, Finance and Accounting, Supply Chain, Customer Contact Centers, Meter to Cash, Retail Sales and Information Technology. More details about each of these business support activities will be available later in the week.

Our first priority this morning, however, is to advise individual employees within these work groups how this transformation effort will affect their jobs. Some employees will be retained as NiSource employees; some will be offered a new position with IBM; and some will be scheduled for release with a severance package. The goal is for each individual to know his or her personal circumstances by mid-afternoon. Most will receive additional detailed information from NiSource or IBM over the next few days.

It is important to remember that NiSource's decision to collaborate with IBM is not a reflection on the performance of any group or individual affected by this change. In fact, our company has a long history of adapting to new technologies and continually finding new ways to efficiently and effectively accomplish our work. In that respect, our collaboration with IBM is an important progression in our efforts to remain competitive and achieve our platform for long-term, sustainable growth. This agreement will enable us to access new technology and service capabilities for our company and state-of-the-art service for our customers, and redeploy capital toward growth opportunities. Working with IBM will allow us to focus on growing our business while providing safe, reliable service to our customers.

I encourage you to read today's *MySource* postings and watch for more information coming soon. And please understand that

achieving the benefits of this effort will require some level of change, support and commitment from everyone. In fact, our greatest asset over the next several months may be our demonstrated ability to stay focused and adapt to this change.

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
Thank you for doing your best to support this transformation as we move forward. I firmly believe this is about preserving long-term opportunities by keeping our business competitive and building a strong foundation for growth in the future.

Sincerely,

Bob Skaggs
NiSource President

This article was contributed by Corporate Communications.

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 MySource for everything
NiSource

Bay State Gas Company
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A reminder about rumors and news reports

Posted: 04-27-2005 at 12:30 Eastern Time

There are currently several news reports and rumors circulating about the status of NiSource's outsourcing study. At least one of those articles claims that final decisions have been made about outsourcing, which is not accurate. During this period of uncertainty, it is likely that rumors, speculation and opinion will continue to find their way into news reports such as these. When these rumors surface, please remember that we are committed to sharing factual and accurate information with employees as this process moves forward. There will still be speculation, but please look to *MySource* for factual updates about where we are in the process.

This article was contributed by Corporate Communications.

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Questions and Answers

Day-1 Information Regarding NiSource's New Agreement with IBM and the Transition Process

Bay State Gas Company
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The Business Case

Why did NiSource make the decision to outsource?

Our collaboration with IBM will enable NiSource to transform our business to further focus on our core strengths of providing safe, reliable utility and pipeline services to our customers. It will enable us to access new technology and service capabilities for our company and our customers, and re-deploy capital toward growth opportunities.

How does outsourcing fit with NiSource's overall strategic plan?

This long-term relationship with IBM is a key component of NiSource's balanced four-part plan to establish a platform for long-term, sustainable growth. NiSource is focused in 2005 on pursuing growth opportunities in its extensive natural gas pipeline and storage system, implementing regulatory and commercial initiatives in its distribution business, continuing to strengthen its balance sheet through prudent financial management, and identifying innovative ways to manage overall costs and free up additional capital for investment in its core gas and electric operations. Working with IBM will help us achieve these goals of delivering basic support activities while freeing us to focus on our strategic business priorities.

What are some specific benefits NiSource and its customers will see from outsourcing?

Examples of specific benefits of our collaboration with IBM will include:

- Fully integrated financial systems (General Ledger, Payroll, Data Warehouse, Project Accounting)
- Standardized, stable and secure technology platform
- One procurement system to source materials more efficiently and at lower cost, giving us better specifications and controls
- Next wave of technology and web enhancements; better call management tools and improved access to information in customer facing areas of Contact Centers and Meter to Cash
- Common desktop and improved tools to help people manage work

Will outsourcing affect customer service or emergency response time?

Customer service, safety and reliability are critical priorities for NiSource, and we will not compromise them as part of this effort. The agreement with IBM includes specific requirements regarding maintaining customer service standards.

Why did NiSource choose IBM?

Based on the operational solutions IBM developed, its commitment to quality customer service, its shared values with NiSource, the opportunities for NiSource employees and the pricing strategy, we selected IBM.

About NiSource's Agreement with IBM

Bay State Gas Company

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Attachment DTE-18-01 (b)

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What functions and services are included in the agreement with IBM?

As part of this agreement, IBM will operate a broad range of business support functions for NiSource, including processes within the human resources, finance and accounting, supply chain (procurement), customer contact, meter-to-cash (billing and collections) and information technology areas. The agreement will include a broad array of transformational consulting services and emerging technology expertise, as well as a unique approach to governance between the two companies to rapidly drive value across a multi-process business transformation outsourcing solution. In addition, NiSource and IBM are committed to continuous improvement of levels of customer service, business efficiency and functional integration at NiSource.

When will IBM begin providing services to NiSource?

Transition of services to IBM will begin immediately. While IBM will be responsible for providing service to NiSource beginning July 1, 2005, transition will be completed over the course of the coming months.

What is the length of the contract?

Ten years. This is a standard contract length for this type of relationship in order to permit the realization of the benefits from the transformed processes.

Will work be done offshore?

IBM has an extensive global service delivery network with approximately 329,000 employees worldwide. Our agreement with IBM includes having work done here in the U.S. (including all customer-facing activities) and at other locations in IBM's global network. More information about specifics of the service delivery plans will be available in the coming days.

How will we get more detailed information about the transformation?

Our first priority today has been to communicate with employees who are directly affected by the change. During the coming days there will be a variety of opportunities for all employees to learn specifics about the business transformation and transition process. Watch for more information coming soon.

We have heard about cases where outsourcing has not been successful. How will this effort be different?

We believe success in working with any service provider begins with carefully and clearly defining content of the work and related processes, service level expectations, as well as the processes both the provider and the company will follow to ensure ongoing service quality and responsiveness. That is why we engage in a disciplined process to define our specific work and service requirements for each function and developed a comprehensive governance process to manage this relationship and help make our collaboration with IBM successful.

Will there be additional reorganization beyond outsourcing, such as in other groups, etc.?

NiSource's goal is to create the best, most well positioned organization possible. As always, we will continuously strive to improve the efficiency and effectiveness when it makes good business sense to do so.

What will NiSource do with the savings it is achieving from this effort?

NiSource has a balanced plan to achieve long term sustainable growth and the savings generated from outsourcing will free up capital to invest in growth opportunities in our utility and pipeline businesses-- a key component of our plan. It is also important to note that the savings being generated from the

functions we are transforming will account for a relatively small portion of the total \$1.7-1.8 billion in O&M and capital we spend annually to operate our businesses.

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Did the company consider potential data security issues around outsourcing?

Safety and security of our data and systems is and continues to be a high priority. The agreement with IBM specifically addresses these issues, and we are confident that IBM can deliver on this commitment.

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How will IBM be measured on its success?

IBM's success will be measured by achieving the agreed upon service levels, which include numerous service quality metrics, realization of the cost reduction benefits, and continuing a strong relationship

Does IBM do a lot of outsourcing like this?

IBM's Global Services is the world's largest business services company and has been providing outsourcing services to industry-leading clients for more than a decade. With more than 175,000 professionals working with clients in 170 countries, IBM Global Services helps companies develop business and IT strategies, optimize business processes and manage business and information systems. Major industry analysts, such as Gartner, IDC, and Forrester, recognize IBM Global Services as a world leader.

One area of key strategic focus for IBM is Business Transformation Outsourcing (BTO), a service that delivers faster, more successful, and enduring business transformation. As a BTO service provider, IBM commits to the continuous strategic change and operation of the client's business processes – integrating people, process transformation and technology innovation. Leading enterprises across a range of industries have turned to IBM to implement the large-scale business process changes needed to support growth, cut costs, manage risk, increase organizational agility, and develop the necessary capabilities to be competitive.

Why is IBM using a subcontractor for some processes? Which processes and why?

For NiSource, IBM has selected Vertex to assist in the transformation at NiSource for Customer Contact Centers and Meter-to-Cash, including Remittance Processing and Credit and Collections. Vertex is one of the world's leading Business Process Outsourcing (BPO) companies in the energy and utility market with ten years experience in the sector. Combined with IBM's technology and business transformational skills, the team makes for a powerful force in the market.

Who is Vertex? What is the company's background?

Vertex was created in 1996 from the merger of two regional Utilities serving Gas, Electricity and Water customers in the North West area of England. United Utilities created Vertex at the time to integrate and consolidate the non-core but essential Meter to Cash, IT and Supply Chain services that supported its regulated business, to prepare its Customer Service operations for market deregulation in 1998 and to deliver substantial merger cost savings. Vertex is now an international business process outsourcer with particular expertise in customer management. The company develops and implements a range of outsourcing solutions for many leading organizations in the commercial, financial services, utility and public sectors. Starting with 2,500 transferred staff when it was created; Vertex now has more than 10,500 employees in locations across the UK, North America, Europe and India. Vertex remains wholly owned by United Utilities. For more information, see www.vertexoutsourcing.com

Does Vertex do a lot of outsourcing like this?

Over 50% of Vertex revenue is generated from the Energy and Utility Sector and 100% of Vertex revenue is generated from Business Process Outsourcing with a specific emphasis on Customer Management. Vertex is one of the UK's largest Call Center providers and has won numerous Industry Awards for its services including the 2004 Best Outsourcing Partnership with Westminster City Council.

Transition/Staffing

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Who made the staffing decisions? NiSource or IBM/Vertex?

NiSource made the decisions regarding its organization. IBM and Vertex made their own decisions regarding their employment offers.

If an employee receives an offer from IBM, does that mean they will not have an offer from NiSource?

In most instances, when an employee receives an offer of employment from IBM, it indicates that the employee will not be receiving an offer from NiSource.

Is a severance being offered to released employees?

In accordance with the applicable Severance Policy, severance will be available to NiSource employees who do not secure comparable employment with NiSource, IBM or Vertex.

Is outplacement assistance being provided to those employees?

Yes. NiSource has retained Lee Hecht Harrison, a prominent global career management services company, to assist employees who are released. Employees who are released will receive information about their services. Typical services include resume writing support, interview skills building, and job search support.

If I am notified that I will be released and I resign before my separation date, do I still get severance?

If an employee voluntarily resigns prior to his/her last day as an active employee, the employee disqualifies himself/herself from receiving severance.

Can a former NiSource employee bid on available NiSource positions after accepting a position with IBM?

No. The individual has accepted a position with IBM and is not eligible to bid on open positions within NiSource.

Can an employee scheduled for severance bid on available NiSource positions before their severance date?

Yes.

How does this affect independent contractors or temporary workers in the areas affected?

NiSource will continue to honor all agreements with contract employees.

Where will the main work locations be for people offered positions with IBM or Vertex?

In the vast majority of cases, employees will continue working at the same locations where they work today.

What is the time line for employees offered positions to begin working for IBM/Vertex?

Offer letters from IBM or Vertex will specify a start date. The earliest start date will be July 1, 2005.

How do I know if the job I am offered by IBM or Vertex represents a 'comparable position' under the terms of the NiSource Severance Policy?

IBM and NiSource have contractually agreed that any offers of employment extended by IBM to NiSource employees will be comparable to the employee's current position based on the definition of "comparable employment" in the NiSource Severance Policy.

Will NiSource help with the transition of employees who are released or accept IBM or Vertex offers of employment?

- NI has agreed to provide to employees, who have a minimum of 3 years of service with NiSource and who are released or offered a position with IBM or Vertex, full vesting in the pension plan in the retirement benefit that they have accrued up to the date of their release or their transfer to IBM or Vertex.
- For employees who are at least 50 years of age with a minimum of 5 years of service at the time of their release or transfer to IBM or Vertex, NiSource will provide a "grow-in," enabling them to reach the age 55 and 10 years of service required to be eligible for retiree health care and retiree life insurance.

How will employees know if they qualify for these enhanced benefits?

Employees' manager and HR will individually notify employees who fall into any of these categories during the notification process.

In the event my job is outsourced, am I eligible for severance if IBM or Vertex offers me a position?

NiSource and IBM have contractually agreed that all offers of employment from IBM or Vertex made to NiSource employees will be comparable based on the definition in the NiSource Severance Policy. Therefore, if an employee receives a job offer from IBM or Vertex, the employee is not eligible for severance.

If IBM or Vertex offers me a position, may I choose severance rather than accept the position I'm offered?

No.

If IBM or Vertex offers me a job that requires a move, do I get severance if I decline the offer?

If the job offered is located more than 50 miles from an employee's primary work location, it is not considered comparable employment. In this example, the employee would be eligible for severance.

What should I do if the media or any other external group contacts me?

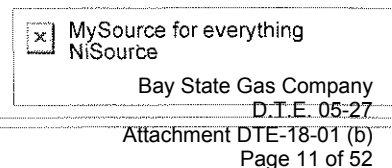
All calls from the media should be directed to the Corporate Communications department or your local Communications manager for a response.

Why don't employees hear about this type of announcement before a news release is issued?

Whenever information has bearing on our future earnings guidance and business plans, we must follow financial disclosure rules, which state that we can't inform one investor group (employees, for example) sooner than any other group. Given those restrictions, we take steps to try to communicate this information to employees as quickly as possible once it is officially made public to the entire investor community and our financial disclosure obligations are met.

Where should I go if I have more questions about this announcement?

A variety of communications are planned to help provide information for leaders and employees during the coming days and weeks. Any questions you have that are not addressed on MySource, in various meetings, or by your manager or supervisor should be directed to a NiSource HR Consultant or Communication Manager.



New organization structure announced
Strong governance model in place

Posted: 06-22-2005 at 05:45 Eastern Time

NiSource on Monday (6/20) signed a 10-year contract with IBM providing for IBM or its subcontractor's operation of various business support activities in finance and accounting, information technology, human resources, meter to cash, contact centers, sales centers and supply chain. The contract takes effect on July 1, 2005.

"While the day-to-day operation of some processes within these functions will become IBM's responsibility, NiSource will continue to develop strategy and policy for these services and will have responsibility for the transition plans and transformation projects within these areas," says **Bob Skaggs**, NiSource president. "In addition, we have developed a robust governance model, new to NiSource, to ensure realization of the contract's value to all stakeholders."

The model provides for defined processes that monitor the overall contract, provide for rapid resolution of issues and enables consistent direction by NiSource to IBM. Senior Vice President, Administrative Services, **Violet Sistovaris** is leading both the retained and governance organizations. Also reporting to Sistovaris are **Gail Harowski**, vice president, facilities and asset protection, and **Tom McKain**, special projects. Sistovaris reports to Skaggs.

Retained Organization

The following leadership positions will exist in the retained organization and will report to Sistovaris:

- Vice president, information technology
- Vice president, meter to cash
- Director, customer contact centers
- Vice president, supply chain management

LaNette Zimmerman in human resources will continue to report to NiSource Chairman and CEO **Gary Neale** and **Jeff Grossman** in finance and accounting and **Scott MacDonald** in retail products and services will continue reporting to NiSource Chief Financial Officer **Mike O'Donnell**. As was communicated previously, the work management review has been put on a separate track from outsourcing with a six to nine month period outlined for the development of a blueprint plan for proceeding with the review.

Governance organization

The newly developed governance model brings into a single organization all the related functions necessary to realize the value of the business process transformation collaboration with IBM.

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"From managing the elements of the 2,000-page contract to realizing the service agreements, to ensuring *no surprise* communications between the parties, and defining decision-making roles, our governance model represents a structured means for balancing all our needs," says Sistovaris. "We fully expect to have a smooth and beneficial collaboration with IBM, and this governance model is designed to facilitate the processes and roles to make that happen."

In addition to the functional leaders, additional leadership roles in the governance organization include **Sherry Gavito**, vice president, governance. Gavito will have overall responsibility for the Governance Center of Excellence, which includes contract compliance, service quality, and the program management office (PMO). Positions also reporting to Gavito are PMO leads, financial manager, contract and compliance manager and service quality manager.

Karen Lohss, will be vice president, enterprise transformation and lead for the Transformation Center of Excellence. Lohss has overall responsibility for change management. Positions reporting to Lohss are change management consultant, communications manager and change management specialist.

Organization charts outlining these positions will be posted to *MySource* once the notification process is complete.

This article was contributed by Corporate Communications.

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NiSource Outsourcing Fact Sheet

April 29, 2005

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NiSource has selected IBM as the business process service provider with whom the company will move forward into a period of exclusive negotiations toward a contract to outsource business support activities. NiSource has not yet finalized which activities and processes will be outsourced or to what extent. Beginning immediately, a team from NiSource and IBM will continue to define the future relationship between the two companies. NiSource expects to make final decisions and conclude contract negotiations in June. Here are some key points about this effort:

Why we are doing this:

- **We are planning to transform our company as part of a balanced strategy to achieving long-term, sustainable growth for our company.** We need to sharpen our strategic focus on our core businesses, re-deploy capital toward growth opportunities and manage our cost structure. Outsourcing will help us achieve our goals.

Benefits of outsourcing for NiSource:

- **Drive business process transformation** – There are a number of post-merger process improvements that we have not been able to complete due to lack of resources or organizational capacity. (Example: implementing a common general ledger system.) IBM has expertise in delivering those types of transformations on a global scale.
- **Take advantage of new technology tools and process innovations** – IBM is continually investing in the latest business services technology and process innovations. Our collaboration with IBM will bring new systems, enabling tools and resources to NiSource.
- **Provide additional resources for investing in our core businesses** – Currently, a large percentage of our capital program and operating budget is devoted to maintaining or improving our business support systems. Outsourcing would offer the opportunity to re-deploy those resources to invest in growth and our core businesses.
- **Sharpen our strategic focus** – We need to concentrate our business skills and energy on growing our core natural gas and electric businesses. Working with a business process service provider could help us meet our basic support needs while allowing us to focus on more strategic business priorities.

What outsourcing could mean for employees:

- **Uncertainty, then answers** – We know this creates concern. We are committed to providing answers as soon as possible. As we make decisions, we will work with IBM on a detailed transition program to help people understand the changes.
- **Possibly a new employer, with new career opportunities** – When we outsource, it is likely some people will be offered positions with the service provider. Those individuals will have a chance to learn about the provider and ask questions about the job, benefits and career opportunities.
- **Severance for some** – As we make outsourcing decisions, it is also likely some employees will not have a continuing position with either NiSource or the service provider. Those individuals will be offered NiSource's employee severance package, including outplacement assistance.

- **Some change for everyone** – Even employees not directly affected by outsourcing will experience some changes. It may be that they will use a new service delivery tool or process, or be partnering with new service providers. Learning about these changes also will be part of the transition plan.

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What outsourcing could mean for our customers:

- **Continued service levels and reliability** – Ideally, our customers should experience little or no change because of outsourcing. We are committed to maintaining our current levels of customer service and reliability. In fact, our first step in undertaking this review was to clearly define the customer service level expectations that the service providers must achieve.
- **Potential for future enhancements, efficiencies or new service options** – By collaborating with IBM, we expect to see future improvements via their primary business focus on enhancing and improving the customer service experience.

NiSource Outsourcing Q&A Update

April 29, 2005

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Why did we choose IBM?

Both providers did outstanding work in developing proposals that meet NiSource's business needs and meet the company's expectations for safety and reliability and quality customer service.

Based on the operational solutions they developed, their commitment to quality customer service, their "fit" with NiSource, the opportunities for NiSource employees and their pricing strategy, we selected IBM.

If we have not yet made any decisions to outsource, how did we select IBM?

Based on our exploration and work to date, we anticipate the company will outsource some business support activities. However, we have not made decisions on specific functions. It is possible that during due diligence and contract negotiations there could be some changes to what is in scope for outsourcing. We have determined to move forward exclusively with due diligence and contract negotiations with IBM.

Are the functions listed as "areas under consideration" (IT, Customer Contact Centers, HR/Communications, Meter to Cash, Finance and Accounting, Sales, Work Management, Supply Chain) back in February still the same?

Broadly speaking, yes. However, as we move through due diligence and contract negotiations, changes could be made to the functional areas under consideration, or parts of these areas being considered.

What role will Accenture play with us now that we have chosen IBM?

We have determined to move forward exclusively with due diligence and contract negotiations with IBM. Accenture also offered credible and workable solutions for our business needs. We respect the effort and product they offered and would be confident in working with them.

What is "due diligence"?

Due diligence is the next phase of the outsourcing decision-making process. During this period, both IBM and NiSource leaders will verify and confirm the information each has provided. We will move from data and paper-based information to a more hands-on approach such as visiting IBM operations and having IBM visit NiSource operations.

We also will be checking references and reviewing IBM's work with other clients.

What is a "solution"?

Solution is the term given to an operational plan for getting work done that has been developed by the provider, in response to the definition of work provided by NiSource.

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Why can't we describe the solutions proposed by IBM? Are you hiding information?

There is no intent to mislead or keep information from employees. Rather, we do not want to provide specific information until it is certain. We understand this effort will have a personal impact on some employees, and our goal is to provide accurate information that defines individual situations as soon as we can. That is our commitment.

If we have not made any decisions yet, how do we know that the services IBM will be providing total \$2 Billion as referenced in the earnings release?

The \$2 billion represents the total baseline for operations and maintenance (O&M) and capital expense for all the areas under consideration over a 10-year contract.

Who is leading the negotiations team for NiSource?

Mike O'Donnell will lead the negotiations team. Sherry Gavito, Dean Bruno and Gary Kruse also will be members of the negotiation team. In addition, we intend to call on a host of subject matter experts from the business to support this effort.

Will NiSource place jobs offshore to places like India?

IBM has an extensive global service delivery network with approximately 329,000 employees worldwide. Their proposed solutions include locating some work in some of these locations. At this point, we have no plans to place customer-facing activities in an offshore location.

What are customer-facing activities?

Customer-facing activities those that involve direct contact with retail customers.

**Outsourcing Q&As related to transition process
May 24, 2005**

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Transition/Selection Process

What are the next steps in the selection process for jobs at IBM? Will I be asked to provide a resume or complete a Personal Profile Sheet? Will I have an interview?

IBM has established a process whereby employees in areas under consideration are being asked to complete a Personal Profile Sheet and submit it to IBM. The form for the Personal Profile Sheet and instructions for this process are included in the May 24 memo from Bob Skaggs to employees under consideration. IBM may extend interviews for some of the positions that they wish to fill. As described in Bob's memo, not being asked to interview for a position does not necessarily indicate there is no job available.

When will we know our individual status? Is there a timeline for next steps?

All employees who are under consideration will know their personal circumstances during June.

If I do not retain my position with NiSource and am not offered a job with the service provider, how many weeks will I continue to report to work?

Employees will receive their personal considerations in June. Performance expectations will be the same as during any transition period. The needs of the business will determine actual transitions.

What is the time line for employee rebadging? When do rebadged employees actually start working for the service provider?

Once we have a signed contract between IBM and NiSource, that contract will determine the date for the service delivery handover. This timing may be phased for particular groups or functions. For employees who will be offered rebadge positions in June (at the same time that all employees under consideration will know their personal circumstances), they will receive their individual start dates with the service provider as part of their offer at that time.

Transition/Severance

Will severance be available? Who is eligible?

Severance will be offered to severed NiSource employees in accordance with the applicable Severance Policy.

If I do not retain my position with NiSource and am not offered a job with the service provider, will there be an outplacement firm to assist me with finding employment elsewhere?

Yes. NiSource has a relationship with Lee Hecht Harrison, a prominent global career management services company. You will be informed of their services if you receive

a severance package. Typical services include resume writing support, interview skills building, and job search support.

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If I receive a severance package, will I be required to work during the 45-day notification period?

As a general rule, yes, with some exceptions for specific functions.

If I receive severance, will I have the option to receive salary continuation or a lump sum?

According to the NiSource Severance Policy, severance pay will be paid to a participant in one lump sum cash payment.

Please clarify the terms "similar" and "comparable" as they appear in the most recent Severance Policy.

Comparable employment is defined in the Severance Policy to mean employment with substantially the same or similar work schedule, base compensation and base skills as were applicable to the position held immediately prior to the termination of the employment, and which employment is principally located within a 50 miles radius of the place of principal employment on the date of termination of employment.

If I am notified that I will be severed and I find a new job before my last day of employment, do I still get severance?

If an employee voluntarily resigns prior to his/her last day as an active employee, the employee disqualifies himself/herself from receiving severance.

Will expressing interest in a potential position on IBM's personal Profile Sheet impact my severance eligibility if I end up without a job?

No, it will not.

Please clarify the matter of unemployment compensation. Is it safe to assume that if we refuse the job with the service provider, that we will also be unable to receive unemployment compensation?

Unemployment compensation eligibility decisions are made by the state in which you reside. You may want to contact your local unemployment office for clarification.

Will I be training IBM employees who may take on my responsibilities? Am I going to have to train my replacement in order to get my severance?

As the transition plan evolves, schedules for knowledge transfer will be developed and communicated. This will be an essential element to ensure a smooth transition.

Performance expectations will be the same as during any transition period. These performance expectations may include knowledge transfer with your IBM counterpart.

If I am offered a position with the service provider and their work location

is within 50 miles of my current work location, but it is no longer on a bus line, will consideration be given for a severance since many employees take public transportation to work?

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Under the terms of the Severance Policy, if comparable employment is offered and the position is principally located within a 50 miles radius of the place of principal employment on the date of termination of employment, a severance would not be offered. This is not a policy change.

Is vacation considered a "benefit" or "compensation" in the context of our severance policy?

Vacation is considered a benefit.

If an employee is rebadged and later terminated by IBM, what severance will the employee receive?

If severed from NiSource, the NiSource severance policy would apply. IBM will speak to its own policies and practices.

How will an employee who is off work on disability (STD, LTD) or FMLA be handled if his or her NiSource job status changes (i.e. rebadged, severed, etc.) before the employee has returned to work?

NiSource would honor the duration of the qualified disability status. Disability benefits would continue and it would be negotiated as to whether NiSource's or the outsourcer's disability benefit program would cover it.

If the service provider offers me a position, will NiSource compensate me for my unused vacation days?

Accrual of vacation benefits will cease as of the date of termination of employment. Payment for earned and unused vacation time, based upon the vacation policy of the applicable affiliate on the date of termination, will be included in the employee's final regular pay check as an active employee.

Will my benefits continue at the same rate/level of coverage during the severance period?

Yes, for calendar year 2005. Any changes in benefits plans or costs that are implemented for 2006 will be the benefits you receive during the calendar year 2006.

If the service provider offers me a position, who will make the final decisions about the pay, benefits, etc. offered to employees?

The service provider will make these decisions.

Retirement/Transition/Severance

A number of employees over 55 years of age have asked how rebadging might affect their retirement choice.

Employees who are pension eligible have an ongoing opportunity to exercise their choice to retire and rebadging will not interfere with one's choice to retire. The policy for potential service breaks and seniority will be determined as part of the transition. Conditions of the contract with IBM and are not yet known.

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Will there be a pension cash-out offer if you move to the service provider?

Regarding pension cash-out, normal pension rules as to eligibility to withdraw monies would apply. Contact Hewitt or go to **MySource for HR** to inquire about pension rules.

If someone transitions to the service provider, are the company's matching 401(k) contributions vested for people who have been here less than 5 years? Are our 401(k) plans secure, both what I've put in and what the company has contributed?

401(k) contributions, both employee and employer, are immediately vested. The balance an employee has in the Savings Plan is held in trust at Fidelity Investments and is not accessible to NiSource or its creditors.

Is consideration being given to bridge or grandfather employees who are close to reaching their 60th birthday?

At this point, we aren't aware of any plans to bridge.

General

What is the NiSource plan for continued cost containment? Will we continue to look for outsourcing alternatives or large-scale reductions in force?

As you know, managing cost is one of the four strategic initiatives for our Company. Going forward, the Company will continue to seek the means to manage its cost base.

Are there any other utilities outsourcing multiple functions?

Many companies use a variety of relationships with third parties to deliver many types of services.

Is off-shoring a possibility?

As we have said before, IBM has an extensive global service delivery network with approximately 329,000 employees worldwide. Their proposed solutions include locating some work in some of these locations. At this point, we have no plans to place customer-facing activities in an offshore location.

Is the company looking at the potential data safety and security issues around outsourcing?

Safety and security of our data systems is and continues to be a high priority with or without outsourcing.

Who makes the final decision on the outsourcing scope?

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The NiSource Executive Council will make the final decision on scope for the outsourcing initiative.

Are the providers guaranteeing a savings?

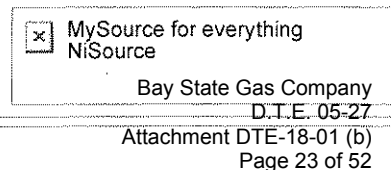
The contract negotiations will determine the parameters of any savings.

How will our customers benefit from the outsourcing process?

Customer service has been a high priority in all the work that is being done to develop solutions in all areas under consideration that touches the customer experience.

Will the retained organization look different once outsourcing is complete?

We can anticipate that if we reach agreement with IBM, the retained organization will respond to the changes in people, process and technology that will occur. So indeed it will likely be different.



NiSource reports earnings for first quarter 2005

Posted: 04-29-2005 at 08:00 Eastern Time

NiSource today reported income from continuing operations for the three months ended March 31, 2005, of \$208.7 million, or 77 cents per share (all per-share amounts are basic), compared with income from continuing operations of \$216.6 million, or 83 cents per share, for the first quarter of 2004.

The quarterly difference was primarily due to a decline in revenue resulting from NiSource pipelines renegotiating long-term contracts with their largest customers, and lower gas distribution customer usage and warmer weather than the year-ago period. Partially offsetting these declines were increased revenues from regulatory initiatives and remarketing efforts within gas transmission and storage operations. The pipeline renegotiation process is now complete and the new contracts span an average of seven years with staggered expiration dates.

Two cents of the decline in earnings per share from continuing operations was the result of an increase of 8.0 million shares in the average number of shares outstanding at March 31, 2005, compared to the year earlier, due primarily to the NiSource Stock Appreciation Income Linked Securities (SAILSsm) conversion in November 2004.

Net income was \$206.3 million, or 76 cents per share, for the first quarter of 2005. This compares to net income of \$213.5 million, or 81 cents per share, for the year-ago period.

"We have clearly made significant progress on our key initiatives for 2005 and on building a platform for long-term, sustainable growth in 2006 and beyond," said **Gary L. Neale**, NiSource chairman and chief executive officer. "We've stated previously that 2005 would be a base year, from which we will continue expanding the foundation to generate future growth and development, and our financial results for the first quarter are important steps in achieving NiSource's business plan for 2005."

Transformation continues

Neale announced that NiSource has selected IBM as the business process service provider with whom NiSource will move forward into a period of exclusive negotiation toward a contract to outsource up to \$2 billion of business support activities over 10 years. Teams of employees from the areas under consideration for transformation have been working for three months through a

disciplined process with Accenture and IBM - the two service providers that responded to an extensive request for proposals (RFP) from NiSource - to identify potential solutions and savings.

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"Both Accenture and IBM have put forth outstanding efforts in responding to our RFP and developing proposals that could meet NiSource's business needs as well as our expectations for safety, reliability and delivering quality customer service. Both providers offered credible and workable solutions for our business," Neale said. "Based on our exploration and work with the providers to date, we anticipate the company will outsource a portion of our business support activities."

Neale noted that NiSource has not yet finalized which activities and processes will be outsourced or to what extent. Beginning immediately, a team from NiSource and IBM will continue to define the future relationship between the two companies. NiSource expects to make final decisions and conclude contract negotiations in June.

First-quarter results and key accomplishments demonstrate progress on business plan

Neale and NiSource President **Robert C. Skaggs, Jr.**, noted that accomplishments since the beginning of 2005 include the following:

- Northern Indiana Public Service Company (NIPSCO), NiSource's gas and electric subsidiary, and the Indiana Office of Utility Consumer Counselor signed a Memorandum of Understanding (MOU) that would allow NIPSCO to recover purchased power costs if certain conditions are met while at the same time securing safe, reliable and intermediate dispatchable supplies of power for its electric customers. The MOU also outlined a settlement agreement subject to an independent, third-party review.
- NIPSCO selected EnergyUSA-TPC from bidders responding to a Request for Proposals issued in October 2004 to provide 230 megawatts of dispatchable power, utilizing the generation facilities of Whiting Clean Energy, pending regulatory approval. EnergyUSA-TPC and Whiting Clean Energy also are subsidiaries of NiSource.
- Whiting Clean Energy completed renegotiation of the terms of its agreement with BP's oil refinery in Whiting, Ind. Under the revised agreement, Whiting Clean Energy will continue to meet BP's need for steam, while reducing the power plant's required run time.
- Bay State Gas Company filed a \$22.2 million, or 4.7 percent, base rate case in Massachusetts that, if approved, would go into effect Dec. 1, 2005. The rate case includes requests for a performance-based rate plan and cost recovery for a steel

infrastructure replacement program.

- Columbia Gas of Kentucky received regulatory approval to renew its Customer Choice Program. The program, which began in 2000 as a pilot and was scheduled to end March 31, 2005, will now continue as a new pilot through March 31, 2009.
- Christopher Helms was named Pipeline Group President, a new NiSource officer position. He will be responsible for executing an aggressive growth strategy for NiSource's interstate natural gas pipeline and storage companies, while ensuring the continued operation of a reliable and safe system.
- Hardy Storage Company, LLC, filed its formal project application with the Federal Energy Regulatory Commission (FERC) to help meet increased market demand for natural gas in the eastern United States. Hardy Storage proposes to develop a natural gas storage field from a depleted natural gas production field in Hardy and Hampshire Counties, W. Va. Joint developers of the project are NiSource subsidiary Columbia Gas Transmission Corp. and a subsidiary of Piedmont Natural Gas.
- NiSource entered into a \$1.25 billion revolving credit agreement to fund future working capital requirements and other corporate needs. The new five-year agreement replaces existing agreements and is expected to reduce interest expense by approximately \$900,000 for the remainder of 2005 and by about \$1.2 million annually thereafter.

NiSource also continued to make strides in strengthening its balance sheet and reducing debt. The company's debt ratio has improved to 55 percent, compared to 60 percent at year-end 2003. The company's short-term cash investment position at the end of the first quarter of 2005 was \$553 million. In addition, there were no borrowings under the company's \$1.25 billion line of credit.

Neale and Skaggs added that they were pleased with these first-quarter accomplishments and results, and that the first quarter delivered significant progress toward NiSource's business plan for 2005 and 2006.

The full text of the earnings release and detailed financial results are available via the [NiSource Web site](#).

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NiSource severance policy

Posted: 04-07-2005 at 13:00 Eastern Time

The Nominating and Compensation Committee of the NiSource Board of Directors has amended the NiSource Severance Policy to clarify the intent of the policy as it relates to outsourcing.

The Severance Policy was established to provide severance pay and other benefits to certain employees while they seek alternative employment. Although the policy addressed the situation where an employee received an offer of comparable employment in various situations, it did not address an outsourcing situation.

The committee wanted to make clear that the intention of the policy is to treat termination of employment due to outsourcing in the same manner as other terminations under the Severance Policy and has therefore amended the language. Should an employee not have work as a result of outsourcing but did not receive an offer of comparable employment, he/she would be eligible for severance if he/she is otherwise covered by the Severance Policy.

The policy now specifically clarifies that an employee is not eligible for severance if that employee's position with the company is eliminated due to outsourcing but the employee is offered a comparable job with a potential provider.

Following is the definition of a comparable job as outlined in the policy:

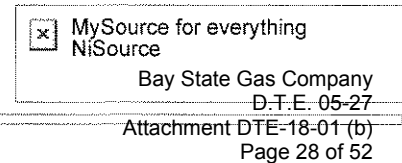
Comparable employment means employment with substantially the same or similar work schedule, base compensation and base skills as were applicable to the position held with any Affiliate immediately prior to the termination of employment, and which employment is principally located within a 50 mile radius of the place of principal employment on the date of termination of employment.

"We recognize that our exploration of outsourcing has resulted in some anxiety throughout the areas under consideration," states **Bob Skaggs**, NiSource president. "So, before we've made any decisions on outsourcing, we believe it is important to provide this clarification."

The revised policy is posted under Policies and Procedures on MySource.

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NiSource working toward common time entry system

Posted: 05-24-2005 at 05:00 Eastern Time

A cross-functional team comprised of employees from finance and accounting, information technology and human resources has begun a process to move NiSource to a common system for time reporting across the enterprise.

The objective is to implement a single system that would replace EASI and ATR. A common system also would eliminate the need for some employees to enter the same data about time worked more than once. In some areas of the company, employees currently must enter their time into both a time management system and a separate work management system.


The effort will support the continued integration of NiSource's businesses, says **Jeff Grossman**, NiSource vice president and controller. The initiative began before NiSource began reviewing the possibility of outsourcing some functions, he noted, and is continuing because NiSource must move to a common time entry system. The time entry project will tie in as appropriate to any decisions that are made on the outsourcing initiative.

The team is working with IBM to analyze requirements for a time entry system that meets NiSource's needs, and will compare those requirements to available products to select the best solution for the company.

Representatives from the team have begun conducting workshops with small groups of employees throughout the company who use the current time entry systems. The purpose of the workshops is to document users' ideas about what a time entry system must do, and how it could work better than NiSource's current systems.

This article was contributed by Falzone-Scott, Kristen L.

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On-site meetings part of service provider process

Posted: 02-21-2005 at 13:00 Eastern Time

At various times during the next several weeks, teams of representatives from Accenture and IBM will be visiting NiSource's South Lake complex to meet with company representatives and review information needed to develop their outsourcing proposals.

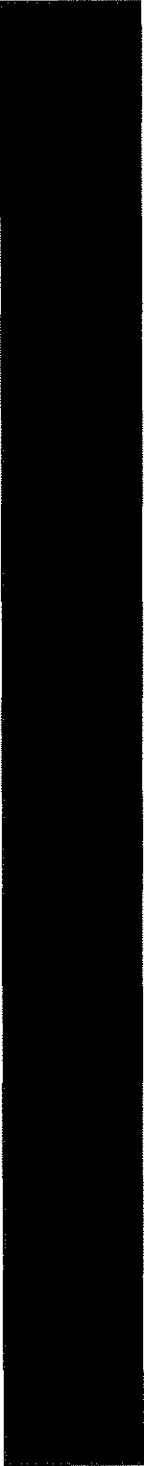
During the visits, the service providers will learn more details of NiSource's business support expectations and service requirements. The visits also will provide an opportunity for teams of experts from the NiSource functional areas under review to begin assessing the capabilities and approaches of Accenture and IBM. (As reported last week, Hewlett Packard has decided not to submit a proposal or take part in the review.)

NiSource expects to receive formal proposals from the service providers by the end of March. The proposals will be carefully reviewed and tested before NiSource makes a decision regarding any of the support functions under review.

To ensure consistency in the process, each of the service providers received identical requests for proposals from NiSource and will have access to the all the same people and information they will need during their visits to complete their proposals. If you are approached by representatives from either service provider seeking information, please refer them to **Sherry Gavito** at (219) 647-6086.

This article was contributed by Corporate Communications.

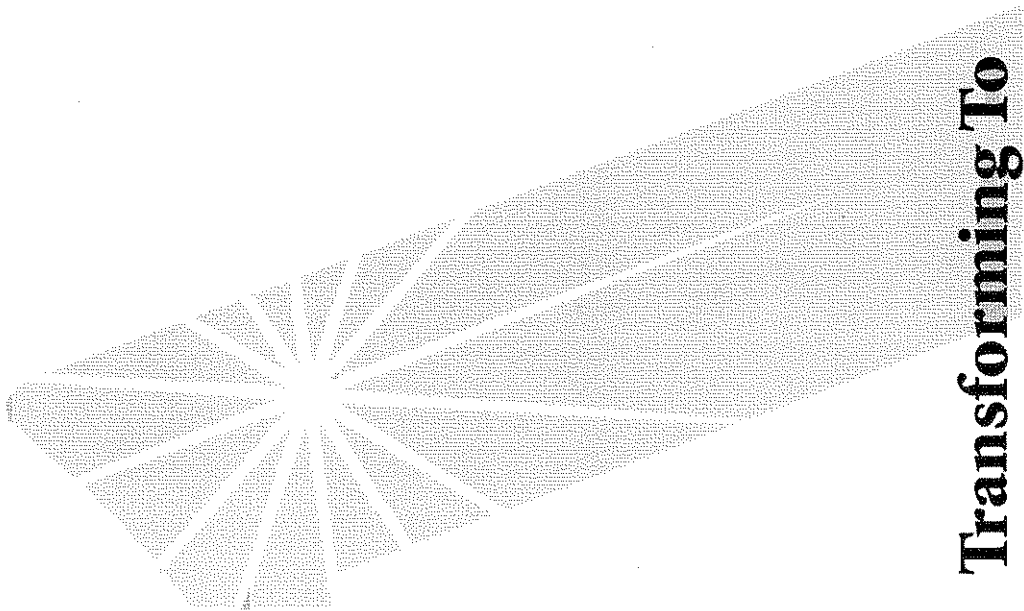
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Mike O'Donnell

June 27, 2005

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Transforming To

NiSource Today

- Multiple, Non-Standard Fragmented Processes
- Multiple Systems/Architectures
- Fixed Cost Structure with Varying Performance Levels
- Limited Shared Services
- Regulatory Driven Organization
- Market Perception as Execution Challenged

NiSource Future State

- Transformed to One
 - Common Best Practice Processes, Policies & Procedures
 - Common Systems & Flexible Architecture for an Integrated Enterprise
- On Demand Business with Variable Structure
 - Improved Costs & Service Levels
 - 1st Quartile
- Centralized & Global Services
- Core Focus
- Execution Capable
- Platform for Growth

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Transforming To

- **Disposed of Non-Core Assets**
 - Water Company, CNR, Primary Energy
- **Reduced Dividend, Sold Common Equity**
- **Paid Down Over \$2 Billion of Debt**
 - Stable Credit Ratings
- **Reset 05 Earnings Expectations**
 - Recent Core Revenue Reductions



Transforming To

- **\$1.2 Billion in Annual O&M Spend**
 - \$545 Million Annual Depreciation Expense
- **\$25-\$30 Million in Annual, Predictable “Cost Creep”**
 - Wage Increases
 - Benefits Cost Increase
 - Depreciation
- **Must Meet “Unplanned” Expenses**
 - Overtime for Outages, Increases in Bad Debt, MISO Charges
- **\$500-\$600 Annual Capital Expense**
 - 25% of CAPEX is Revenue Producing
- **\$20 Million In Revenue Resulting From Organic Growth**
 - \$6.5 Billion in Gross Revenues
 - \$3.1 Billion in Net Revenues



Transforming To

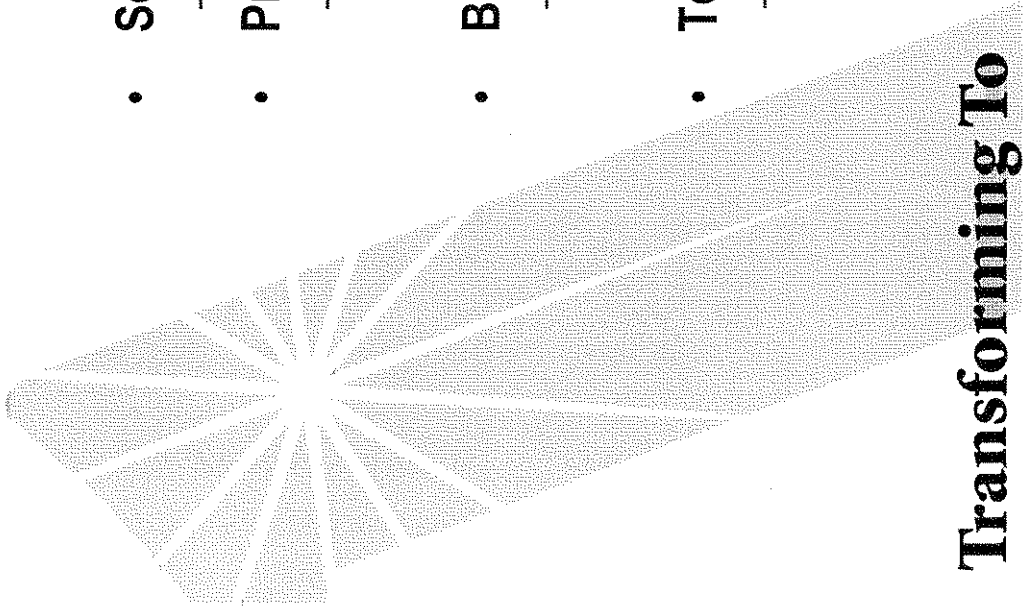
- 
- Set Market Expectations That Transformation Will Result in Savings of \$30-\$40 Million a Year

- Approximately 3% of Annual O&M

- Disciplined Process With IBM to Achieve Best Decisions

- \$530 Million in Savings Spread Over 10 Years of Contract

- Over \$120 Million Cost to Achieve

- 
- **Services Provided**
 - Contact Call Center, Sales Center, Work Management, Finance & Accounting, Meter to Cash, Human Resources, Information Technology & Supply Chain
 - **Service Locations**
 - Onshore, Offshore
 - **Pricing Methodology**
 - Fixed/Variable Pricing based on resource usage. IBM is subject to service credits and/or penalties based on performance standards.
 - **Benchmarking**
 - After 3 years, any of the service categories can be benchmarked at NiSource's expense. Benchmarking can trigger price reductions.
 - **Termination Provisions**
 - NiSource may terminate entire agreement or any of the 8 service categories for cause or convenience, subject to payment of termination fees.

	Annually (\$ Millions)	10 Year Projection (\$ Millions)
<u>Current Base Costs</u>		<u>Total</u>
NiSource Base Case O&M Cost	312.6	3125.7
NiSource IT Capital Spend	27.5	275.0
Total Cost to Deliver Service	340.1	3400.7
<u>Future Cost to Deliver Services (Base Fees)</u>		
Service Provider Core Fees		1572.0
Service Provider Transformation Fees		0.0
Total Service Provider Fees		1572.0
NiSource Retained Costs		
Salary & Related		907.5
Outside Services		104.8
Employee Expenses		29.6
Facilities, Telecom & Other		182.4
Additional Retained Costs		71.6
Total Retained O&M Costs		1295.9
Future Cost to Deliver Service		2867.9
Core Savings		532.8
Costs to Achieve		
Costs to Achieve		121.1
Project Costs		4.5
Sales & Use Tax		11.4
Total Costs to Deliver Services		3004.9
Net Core Savings		395.8



Questions ??

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Outsourcing initiative enters new phase

Posted: 05-24-2005 at 12:31 Eastern Time

While negotiations are still continuing with IBM on the final scope and definition of the areas to be outsourced, NiSource and IBM are taking steps now to begin a transition process that will meet NiSource's commitment to provide specific information to employees in areas under consideration about their personal status during June.

As part of the transition process, employees in areas under consideration for outsourcing were asked today to provide information to IBM about their skills and work history.

In a letter from NiSource President **Bob Skaggs**, employees in areas under consideration for outsourcing were asked to complete Personal Profile Sheets or submit resumes to IBM no later than 10 a.m. Central Time/11 a.m. Eastern Time on Thursday, May 26, 2005.

"While we have not yet signed a contract with IBM, or reached closure on the final scope and definition of the areas to be outsourced, we are mindful of the commitment we made to you and all employees in these functional areas to have specific information available during June," wrote Skaggs. "To meet that deadline, we are beginning a thoughtful and disciplined transition staffing process that requires actions now by IBM, NiSource and, most importantly, employees such as you."

Skaggs emphasized that we have been informed by IBM that, depending on the area and positions involved, some individuals may be contacted to schedule an interview with IBM, but that not being asked to interview for a position does not indicate there is no job available. In the letter, Skaggs included **key facts** about the staffing transition process.

- Our collaboration with IBM will result in some continuing roles within NiSource, some new positions as NiSource employees, and some job offers for employees as part of the IBM solution. Clearly, all of these roles are critically important to NiSource and our transformation.
- The agreement also will result in some job eliminations.
- Employees affected by this change will be able to represent their skills and work history to IBM as part of IBM's selection process.
- IBM is asking you to complete a Personal Profile Sheet and

return it to IBM at ibmhr@us.ibm.com no later than 10:00 AM central time on May 26, 2005. If you are unable to complete the Personal Profile Sheet and return it by the time indicated, you may attach a resume instead.

- Depending on the skill sets and positions involved, some individuals may potentially be contacted to schedule an interview with IBM.
- Not being asked to interview for a position does not necessarily indicate there is no job available. There are several reasons employees may not be contacted for an interview with IBM: they may be under consideration for potential openings within NiSource; IBM may not require interviews because entire groups of employees may get job offers as part of the IBM solution; or there may not be available positions matching individual employee skills or experience.
- It is anticipated that most employees - whether asked to interview or not - will learn their status once an agreement is reached with IBM. We remain on track to complete those discussions during June.

"Our goal is to move through this process as quickly, yet thoughtfully, as possible to provide specific information and answers for each employee," added Skaggs. "Thank you for your understanding and participation in this important process."

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Outsourcing service providers back on site in Merrillville

Posted: 04-05-2005 at 11:40 Eastern Time

Beginning today (4/5), representatives from IBM are back in Merrillville to meet with the teams from the areas under consideration for outsourcing. The purpose of the onsite visits is to ensure the solutions proposed by the providers are fully detailed, understood and aligned with NiSource's business needs.

"The teams have done great work and we are very appreciative of their efforts," says NiSource President **Bob Skaggs**. "While we are committed to sticking with our process to get to the best decisions, the preliminary proposals from both providers show that there is substantial value available to us from outsourcing."

Teams are scheduled to meet with their IBM counterparts to get into the detailed specifics of each function's proposal, seek any needed clarification and resolve any questions or issues related to the proposal. The NiSource teams, with assistance from our consultants EquaTerra, are working to be able to conduct side-by-side comparisons of the proposals from IBM and Accenture and evaluate their proposed solutions, the savings associated with the solution and the timetable and transition plans for each area.

Both IBM and Accenture were asked to present their proposals in the same format and respond to the specific requirements outlined in the Request For Proposals (RFP) issued to them by NiSource. The RFP document was more than 1,400 pages and outlined the Statement of Work (SOW) for each of the areas under consideration in a consistent template. This detailed process and the templates have provided the teams with a consistent format to evaluate the proposals. Next week, Accenture will be onsite in Merrillville and will follow the same process.

"We have been pleased with the quality of the preliminary work done by the providers," states Skaggs. "They have been responsive to our commitment to maintain customer service and ensure safety and reliability requirements in all aspects of our business."

In late April, the company will select one provider to move forward in the process.

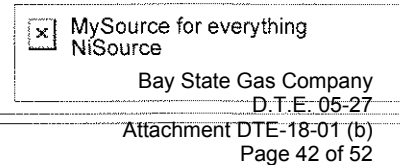
[View additional FAQs added April, 5, 2005.](#)

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Outsourcing update -- efforts on track

Posted: 03-22-2005 at 05:30 Eastern Time

Since NiSource announced it was exploring outsourcing as a means to accelerate transformation within several business functions, the company has followed a series of steps to assess its options.

First, teams from each area under consideration developed detailed Requests for Proposals (RFPs) that were provided to IBM and Accenture, the two service providers NiSource decided to consider. The RFPs detailed the various activities and services IBM or Accenture could deliver on an outsourced basis.

After issuing the RFPs, both Accenture and IBM had representatives on site in Merrillville separately to meet with NiSource leaders to seek further detail about the company's business needs.

Last Monday (3/14), as scheduled, IBM delivered its written proposal to the company. Accenture's proposal was due yesterday (3/21).

On Thursday (3/17), IBM representatives formally presented their proposal to functional leaders from each of the areas under consideration. IBM then presented its proposal to the NiSource Executive Council on Friday (3/18).

Accenture will follow the same process in presenting its proposal to NiSource this week.

"A tremendous amount of good work has been accomplished by our teams throughout this process," states **Bob Skaggs**, NiSource president.

Following the formal presentations, NiSource representatives will begin a thorough and disciplined review of both proposals with the goal to seek any clarification and confirm that each proposal is aligned with NiSource's requirements -- including ongoing service quality and responsiveness.

"We recognize employees have questions and we are fully committed to providing answers once decisions have been made," Skaggs says. "We are committed to working through the process we established so we can make informed decisions."

NiSource remains on track to complete its review in June.

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Outsourcing update: IBM site visits beginning

Posted: 05-04-2005 at 15:28 Eastern Time

As announced last week, NiSource has selected IBM as the business process service provider with whom the company will move forward into a period of exclusive negotiations toward a contract to outsource business support activities.


The next important step in that process, beginning this week, is called due diligence. During the due diligence process, IBM will be gathering additional detailed information about NiSource's work processes. This will help IBM validate its outsourcing proposals and ensure that it is able to provide the level of service quality and customer satisfaction that NiSource requires.

In some cases, IBM representatives will visit selected NiSource work locations that are representative of the type of activities and volumes of work in areas under consideration. NiSource representatives at these locations will work with the IBM team members to provide access to information and work processes they need to view. IBM and NiSource representatives will not be discussing the outsourcing proposals during the site visits.

During this same timeframe, several NiSource representatives will be visiting IBM work locations to observe IBM's capabilities and work processes in action. NiSource and IBM remain on track to make final decisions and conclude contract negotiations in June.

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Service provider visits concluded; proposals next

Posted: 03-07-2005 at 10:38 Eastern Time

Teams of representatives from Accenture and IBM have completed their initial visits to NiSource's South Lake complex to meet with company representatives and gather information for their outsourcing proposals.

During the visits, service provider representatives met with representatives from each of the functions under consideration for potential outsourcing. The providers learned details of NiSource's business requirements, while the NiSource representatives began assessing the capabilities and approaches of each of the providers.

Accenture and IBM each are expected to present formal proposals to NiSource by the end of March. The proposals will be carefully reviewed by representatives from each functional area, as well as by NiSource executive management before decisions are made regarding any aspects of the proposals.

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Service providers receive NiSource's request for proposal
IBM, Accenture to develop proposals; HP opts out of consideration

Posted: 02-14-2005 at 07:15 Eastern Time

Accenture, Hewlett Packard (HP) and IBM have been sent copies of NiSource's formal request for proposal (RFP) for providing day-to-day delivery of a range of business support functions. The RFP was developed during the last several weeks by NiSource management and functional representatives. It includes statements of work, service delivery requirements and other information about each of the functional areas under consideration.

After an initial review of the 1,500-page document, representatives of Accenture and IBM each met with NiSource representatives and said they are eager to participate in the review process and plan to develop and submit formal proposals. NiSource has been told by HP that it will not submit a response to the RFP.

HP's decision does not change the overall focus or schedule of the service provider review. Also, since NiSource had previously considered and narrowed the list of potential service providers, it will not be soliciting proposals from other vendors.

Additional employee questions answered

Understandably, lots of questions have been raised by employees since the announcement of this initiative late last week. Some of these questions were addressed in the **Q&A posted on MySource** on Feb. 4. Here are answers to some additional questions raised in employee meetings or discussions:

1. **How does this affect independent contractors or temporary employees in the areas of consideration?**
Again, no decisions have been made yet. As further information is available, we will share information with independent contractors and temporaries. NiSource will continue to always honor its contracts with any contractor and likewise expects contractors to honor their contracts.
2. **The documents make reference to a Company 12 initiative that began last year to reduce costs in our Corporate Center functions. What is this?** During 2004, NiSource management conducted a review of costs associated with several of its Corporate Center support functions, including areas such as Communications, Human Resources, Information Technology and Finance. As a result of this review, a number of cost savings were identified in

these areas. For the most part, these savings have now been implemented and are reflected in the current 2005 budgets for those areas.

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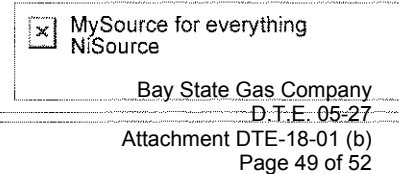
3. **Are warehouse operations employees and field meter reading and field collections employees under consideration as part of this outsourcing initiative?** No, these functions are not part of the review.
4. **Is it possible that part, but not all, of a function under consideration could be outsourced?** Yes. It is possible this review will result in some parts of functions being candidates for outsourcing, while other parts are not.
5. **Is it possible that more than one service provider will be selected, or that different functions could be outsourced to different vendors?** At this time, we do not envision working with more than one vendor.
6. **We currently have various business relationships with Accenture and IBM. Also, some of the people involved in this project have worked for these companies in the past. Isn't that a conflict of interest?** NiSource's Ethics Policy is very clear regarding conflicts of interests in all business dealings. We are confident that there will be no conflict of interest in this process.
7. **You have referenced some examples where outsourcing has worked at NiSource. We also hear about cases where outsourcing has not been successful. How will this effort be different?** We believe success in working with any outside service provider begins with carefully and clearly defining service level expectations, as well as the processes both the vendor and the company will follow to ensure ongoing service quality and responsiveness. That is why we are engaged in a disciplined process to define our specific service requirements for each function under consideration and to discuss those requirements with each of the vendors. If we ultimately decide to pursue outsourcing, we will define clear governance processes and roles for managing our relationship with the vendor.
8. **What will areas under consideration do in terms of outside hires?** For the areas under consideration, we obviously want to look carefully at any outside hiring on a case-by-case basis. Human Resources will assist with that process. Otherwise, our hiring and staffing procedures are unchanged.
9. **Why is the length of contract anticipated to be seven to ten years? Why not try it out for a year or two and see if it works?** A long-term agreement will benefit NiSource by ensuring cost stability and predictability for the functions covered under the agreement. Likewise, because of the significant level of investment anticipated from the service providers (such as implementing costly new technology systems or business process improvements) we expect they will want a longer-term commitment from us as well.

10. **It is not uncommon for companies to help fund some of the costs of vendors responding to a request for proposal. Are we helping pay for these companies to bid on our work?** No. The vendors are developing their own proposals at their own expense. Given the range of functions under review, we expect the costs of developing those proposals will be significant for each of the vendors.
11. **What happens after June?** Depending on the outcome of this review, we will begin a transitional period. If we proceed with a business process outsourcing arrangement, then June would mark the beginning of the transition. It could move quickly in some areas, but it could take longer in other areas.
12. **In announcing the recent NiSource Incentive Plan payout, management talked about how employees really stepped up to deliver performance during 2004. Given that success, how can you now consider outsourcing a significant portion of that same workforce?** We want to again stress that this outsourcing review is no reflection on the performance or quality of service employees are delivering in any of the functions under consideration. In fact, employees across our companies have consistently shown they are willing and able to respond to challenges and deliver results. We truly recognize and appreciate that commitment. For business reasons, we believe it is incumbent on NiSource to consider outsourcing as an option for transforming our support processes in ways that we alone may not be able to accomplish. Outsourcing ultimately may not be the right answer in all instances. Nonetheless, this outsourcing exercise can provide many meaningful benchmarks that may enable us to capture transforming opportunities on our own.

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Skaggs: IBM deal brings new technology, sharpened business focus

Posted: 06-22-2005 at 15:31 Eastern Time

NiSource's collaboration with IBM will result in new technology and process improvements while allowing NiSource to further focus on its core strengths of providing safe, reliable utility and pipeline services to customers.

That was a key message shared by NiSource President **Bob Skaggs** during a conference call with company managers Tuesday afternoon.

"I want to emphasize that, for NiSource, this is indeed a broad transformation of the way we do business," Skaggs said. "It will enable us to access new technology and service capabilities for our company, and state-of-the-art service for our customers, while we re-deploy capital toward growth opportunities."

In discussing the need for transformation, Skaggs explained that NiSource's core day-to-day business generates normal revenue growth of about \$20 million per year, net declining usage. Meanwhile, the company experiences about \$25-30 million per year in cost increases, including such things as wage and benefits cost increases and depreciation.

"Our financial challenges are not unique within our industry, and in many ways we are better positioned than many of our peers. We have great assets, great people, and strong, balanced plans to deal with the challenges. But we need to move quickly, and IBM can help us deliver on our plan," Skaggs added.

Skaggs listed several examples of benefits NiSource and its customers will receive from the company's collaboration with IBM:

- Fully integrated financial systems to speed data gathering and analysis
- A standardized, stable and secure technology platform that can grow in a cost-effective manner
- A new procurement system to source materials more efficiently and at lower cost
- The next wave of voice recognition, Web enhancements, call management tools and information systems to support customer facing areas of Contact Centers and Meter to Cash

Skaggs acknowledged that the change will have impacts on

employees, and reminded leaders that NiSource's decision to outsource was not a reflection on the performance of any group or individual affected by this change.

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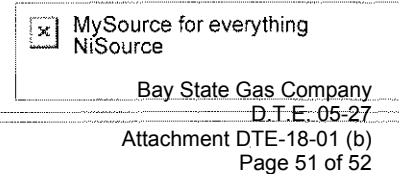
"I know that each of us will be supportive of one another as we work through this transition. I believe that, in the balance, it's the best business decision for NiSource. It's going to position us for sustainable future growth and ensure continued success in our mission to provide safe, reliable energy services."

A series of communications are planned for the next several weeks to provide employees with details about the transition and transformation plans. Special meetings for employees who received an employment offer from IBM also began today.

Skaggs said he also plans to visit locations around the company during the coming weeks to talk about this and other NiSource strategies for the future. Watch MySource for more information about these and other communications.

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Technology, process improvements key part of IBM discussions

Posted: 06-15-2005 at 14:58 Eastern Time

Documenting plans for major technology and service process improvements across NiSource is an important focus of the ongoing negotiations with IBM on a long-term business transformation and outsourcing services agreement.

That was one of the messages NiSource Leadership Council members received in an update on the business transformation from President **Bob Skaggs** and the NiSource project team in Merrillville today.

"Our negotiating team and their counterparts from IBM are working through a very detailed process to make sure every aspect of this business arrangement is carefully considered and documented," Skaggs told the group. "NiSource's collaboration with IBM is critical to the company remaining competitive and establishing a platform for long-term, sustainable growth."


Skaggs said the agreement is expected to include a broad array of transformational consulting services and technology expertise from IBM.

"Our collaboration with IBM will provide for dramatic new technology and process improvements across the company," Skaggs said. "It will help us hold the line on costs and free up capital for investing in our infrastructure. And it will allow us to focus our energies on growing this business and providing safe, reliable service to our customers."

Skaggs also expressed appreciation for employees' continued focus on customer service and safety as NiSource pursues this and the other important elements of its business plan. "I know people are eager for information, and we intend to let people know the outcome of this process by the end of June," Skaggs said.

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 MySource for everything
NiSource

Bay State Gas Company
D.T.E. 05-27
Attachment DTE-18-01 (b)
Page 52 of 52

Work Management on separate, parallel track with outsourcing

Posted: 05-24-2005 at 12:30 Eastern Time

The Work Management Systems project -- an effort to provide new tools and technology for planning, scheduling and accounting for work at the NiSource local distribution companies - is moving forward on a separate but parallel track with the outsourcing transformation.

New Business, Builder-Developer and Business Link functions are now included in the Work Management project and are not being asked to provide resumes or Personal Profile Sheets to IBM.

"The Work Management project is not an outsourcing initiative, but is moving forward at the same time as the outsourcing transformation with assistance from IBM," **Harris Marple**, senior vice president of Distribution Operations, says. "This will allow us to integrate any changes in Supply Chain and Finance/Accounting systems into our planning for Work Management. We will have a separate NiSource core team managing the Work Management project, supported by IBM's experience in evaluating and implementing new technology and tools."

Since the project is just beginning, Marple says is too early to speculate on any potential organizational changes.

"Our focus now is on leveraging new tools and technology to support the standardization, integration and continuous improvement of our operating processes," Marple says. "Our goal is to provide employees with an efficient, safe and productive workday, while improving customer service through timely and efficient response to regular and emergency work."

This article was contributed by Corporate Communications.

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COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Stephen H. Bryant, President

DTE-18-18 Refer to Exh. BSG/SHB-1, at 38-40. Assuming that the Department rejects the steel infrastructure replacement ("SIR") component of the annual base rate adjustment mechanism, would the Company file for a base rate increase given the indicated level of annual incremental capital expenditures committed under the SIR program? If yes, would such base rate filing(s) occur within the five-year term of the performance-based regulation ("PBR") plan proposed by the Company?

Response: If the Department rejects the steel infrastructure replacement ("SIR") component of the annual base rate adjustment mechanism, it is very likely that the Company would file for a base rate increase within the five-year term of the performance-based regulation ("PBR") plan proposed by the Company. A filing would likely be necessary in that the Company expects to spend an additional \$100 million on bare steel pipe replacement over the next five years, as compared to expenditures if the Company did not accelerate the replacement of bare steel.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-19-12 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1. Please provide working spreadsheet models of this exhibit. All formulas and computations must be in tact. If the model for this schedule is linked to other spreadsheet models, provide all working linked spreadsheets.

Response: In response to AG-7-5, AG-7-6, AG-7-7 and AG-7-11, the Company provided the AG and the Department with an electronic copy of the working linked spreadsheets for Schedule JAF-2-1, JAF-2-2, JAF-2-3, JAF-2-4, JAF-2-5 and JAF-2-10. These electronic files are confidential, as they contain confidential customer information. Please let the Company know if an addition copy is needed for the Department's convenience.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-19-13 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 5-6, lines 161-164. Please provide the cite to the COS Schedules where these values can be found.

Response: The COS Schedules that were linked to the rate design worksheet, Schedule JAF-2-1, were provided in electronic format in response to AG-7-5, AG-7-6, AG-7-7 and AG-7-11, in which the Company provided the AG and the Department with an electronic copy of the working linked spreadsheets for Schedule JAF-2-1, JAF-2-2, JAF-2-3, JAF-2-4, JAF-2-5 and JAF-2-10. The tab (worksheet) labeled "MAC" in Schedule JAF-2-1 contains the COS values shown on lines 161-164. These values also were filed with Mr. Harrison's testimony, Exhibit BSG/JLH-2 and BSG/JLH-3. Specifically, the Target Customer Charge-ACS on line 162 has been presented on line 27 of Schedule JLH-2-5, page 5. The Target Customer Charge-MCOS on line 161 has been presented on line 21 of Schedule JLH-3-13, page 1, while the Unit Marginal Costs per Dth for the winter and summer are shown in Schedule JLH-3-13, page 1, line 27 and line 28, respectively.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-19-14 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 11-12, lines 293-294. Please provide the source for the inputs on these lines.

Response: There is no source document for these inputs. In the case of establishing the ratio of the second block to the unit marginal cost for residential rates, the Company decided on these ratios to begin its development of the second block rates. With respect to the Commercial & Industrial classes, once the Company decided on flat rates these lines were labeled accordingly.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTIETH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

DTE-20-2 Refer to Exh. BSG/DGC-8. Please provide, in a format similar to that provided in Columns 1 through 3 of this exhibit, those steel and cast iron mains that were replaced from 1985 to date as a result of street reconstruction.

Response: Please see Attachment DTE-20-2.

This information has been extracted from Bay State's WOMS.

Attachment DTE-20-2 includes data relative to all Steel and Cast iron mains that were replaced 1993 to present due to municipal improvements, including street reconstruction.

Col. 1	Col. 2	Col. 3	
List	Year	Location	Town
	1993	Dover St Brockton MA 02401-000	Brockton
	1993	Grafton St Brockton MA 02401-0	Brockton
	1993	Dover St Inter Warren Ave Broc	Brockton
	1993	Forest Rd Inter Dover St Brock	Brockton
	1993	Chestnut St Andover MA 01810-0	Andover
	1993	Prospect Pl Taunton MA 02780-0	Taunton
	1993	Stonehedge Rd Andover MA 01810	Andover
	1993	Doverbrook Rd Chicopee MA 0102	Chicopee
	1993	277 E Main St Chicopee MA 010	Chicopee
	1993	F Off Salem St Andover MA 0181	Andover
	1993	Andover St Andover MA 01810-00	Andover
	1993	Central St Andover MA 01810-37	Andover
	1993	Pleasant St Attleboro MA 02703	Attleboro
	1993	Canton St Easton MA 02356-0000	Easton
	1993	Bartlett St Andover MA 01810-0	Andover
	1993	Read St Seekonk MA 02771-0000	Seekonk
	1993	Hampshire St Inter Alder St La	Lawrence
	1993	George St West Springfield MA	West Springfield
	1993	Garden St Agawam MA 01030-0000	Agawam
	1993	Bridge St South Hadley MA 0107	South Hadley
	1993	Ocean St Inter Macker Terr Mar	Marshfield
	1993	Ocean St Inter Bourne Park Ave	Marshfield
	1993	Green St Taunton MA 02780-0000	Taunton
	1993	Ocean St Inter Liberty Rd Mars	Marshfield
	1993	Ocean St Inter Old Colony Ln M	Marshfield
	1993	Hill Ave West Springfield MA 0	West Springfield
	1993	Hill St West Springfield MA 01	West Springfield
	1993	201 Oakland St Suite FL 1	Springfield
	1993	N Maple St Northampton MA 0106	Northampton
	1993	School St Dighton MA 02715-000	Dighton
	1993	W Greene St Easthampton MA 010	Easthampton
	1993	Ocean St Inter Marshview Dr Ma	Marshfield
	1993	Powell St Northampton MA 01060	Northampton
	1993	Hayward Ave Brockton MA 02401-	Brockton
	1993	Bedford St Lakeville MA 02346-	Lakeville
	1993	Holt Rd Andover MA 01810-0000	Andover
	1993	Lamb St Attleboro MA 02703-000	Attleboro
	1993	Ocean St Inter Carr Rd Marshfi	Marshfield
	1993	Winslow St Marshfield MA 02050	Marshfield
	1993	Ocean St Inter Chandler Dr Mar	Marshfield

1993 Green St Taunton MA 02780-0000	Taunton
1993 Green St Taunton MA 02780-0000	Taunton
1993 Green St Taunton MA 02780-0000	Taunton
1993 Ames St Inter Ames Estates Sha	Sharon
1993 1170 Sumner Ave Springfield MA	Springfield
1993 Irvington St Springfield MA 01	Springfield
1993 1170 Sumner Ave Springfield MA	Springfield
1993 Torrey Ave Brockton MA 02401-0	Brockton
1993 Summer St Dighton MA 02764-000	Dighton
1993 Ames St Sharon MA 02067-0000	Sharon
1993 77 Copeland St Brockton MA 024	Brockton
1993 77 Copeland St Brockton MA 024	Brockton
1993 77 Copeland St Brockton MA 024	Brockton
1993 77 Copeland St Brockton MA 024	Brockton
1993 77 Copeland St Brockton MA 024	Brockton
1993 77 Copeland St Brockton MA 024	Brockton
1993 Lake Ave Walpole MA 02081-0000	Walpole
1993 1305 Memorial Ave West Springf	West Springfield
1993 Knife Edge Cir Sharon MA 02067	Sharon
1993 Althea St West Springfield MA	West Springfield
1993 N Cary St Brockton MA 02401-00	Brockton
1993 N Cary St Brockton MA 02401-00	Brockton
1993 E Ashland St Brockton MA 02402	Brockton
1993 27 Bardwell St South Hadley MA	South Hadley
1993 Bolton St South Hadley MA 0107	South Hadley
1993 Lamb St South Hadley MA 01075-	South Hadley
1993 Main St South Hadley MA 01075-	South Hadley
1993 N Main St South Hadley MA 0107	South Hadley
1993 S Main St South Hadley MA 0107	South Hadley
1993 W Main St South Hadley MA 0107	South Hadley
1993 1170 Sumner Ave Springfield MA	Springfield
1993 Beacon Park St Inter No Cary S	Brockton
1993 Fern St Northampton MA 01060-0	Northampton
1993 Pond St Attleboro MA 02703-000	Attleboro
1993 Miller Ave Inter N Cary St Bro	Brockton
1993 Bardwell St Northampton MA 010	Northampton
1993 Oak St Northampton MA 01060-00	Northampton
1993 Sheffield Ln Northampton MA 01	Northampton
1993 Highland St Inter DAVENPORT ST	Taunton
1993 Pond St Attleboro MA 02703-000	Attleboro
1993 Melrose St Inter N Cary St Bro	Brockton
1993 Ashfield Rd Inter N Cary St Br	Brockton
1993 Brookside Ave Brockton MA 0240	Brockton
1993 Fisher Ave Brockton MA 02401-0	Brockton
1993 Keith Ave Ext Brockton MA 0240	Brockton
1993 Leach Ave Brockton MA 02401-00	Brockton
1993 State St Northampton MA 01060-	Northampton
1993 Summer St Northampton MA 01060	Northampton
1993 Summer St Northampton MA 01060	Northampton
1993 Cushing Ave Brockton MA 02401-	Brockton
1993 33 Bright St Suite FL 2 No	Northampton
1993 Myrtle St Northampton MA 01060	Northampton

1993 Trumbull Rd Northampton MA 010	Northampton
1993 Trumbull Rd Northampton MA 010	Northampton
1993 Brookside Ave Brockton MA 0240	Brockton
1993 Bedford Ter Northampton MA 010	Northampton
1993 State St Northampton MA 01060-	Northampton
1993 Clifton Ave Brockton MA 02401-	Brockton
1993 Keith Ave Inter Copeland St Br	Brockton
1993 Main St (io) Inter Pinevale St	Springfield
1993 Southworth St Brockton MA 0240	Brockton
1993 Stevens St Andover MA 01810-00	Andover
1993 Woodside Ave Brockton MA 02401	Brockton
1993 Plymouth St Bridgewater MA 023	Bridgewater
1993 Oakside Ave Brockton MA 02401-	Brockton
1993 Samuel Ave Brockton MA 02401-0	Brockton
1993 Hilton St Chicopee MA 01020-00	Chicopee
1993 N Cary St Brockton MA 02401-00	Brockton
1993 Hubbard Ave Bldg PUMP Broc	Brockton
1993 Plymouth St Bridgewater MA 023	Bridgewater
1993 Main St (flo) Inter N Maple St	Northampton
1993 Stockholm Ave Brockton MA 0240	Brockton
1993 Lawson Ter Brockton MA 02401-0	Brockton
1993 Lester St Chicopee MA 01020-00	Chicopee
1993 Wildemere St Chicopee MA 01020	Chicopee
1993 Hillman St Chicopee MA 01020-0	Chicopee
1993 Hillman St Chicopee MA 01020-0	Chicopee
1993 Sunnyside St Chicopee MA 01020	Chicopee
1993 Windsor St Inter Winthrop Ave	Methuen
1993 Glendale St Chicopee MA 01020-	Chicopee
1993 Rich St Chicopee MA 01020-0000	Chicopee
1993 New York Ave Chicopee MA 01020	Chicopee
1993 <NOT AVAILABLE>	<NOT AVAILABLE>
1993 Denniston Pl Northampton MA 01	Northampton
1993 277 E Main St Chicopee MA 010	Chicopee
1993 Baltimore Ave Chicopee MA 0102	Chicopee
1993 Maryland Ave Chicopee MA 01020	Chicopee
1993 Maryland Ave Chicopee MA 01020	Chicopee
1993 High St Methuen MA 01840-0000	Methuen
1993 Crestwood St Chicopee MA 01020	Chicopee
1993 Crestwood St Chicopee MA 01020	Chicopee
1993 Helen St Chicopee MA 01020-000	Chicopee
1993 Dickinson St Springfield MA 01	Springfield
1993 Bardwell St Northampton MA 010	Northampton
1993 King Ave Northampton MA 01060-	Northampton
1993 N Main St Inter Sarah St to in	Randolph
1993 Gage St Methuen MA 01844-3102	Methuen
1993 Pleasant St Inter St Town Line	Canton
1993 Pleasant St Inter Washington S	Canton
1993 Bryant Ave Duxbury MA 02332-00	Duxbury
1993 Pine St East Bridgewater MA 02	East Bridgewater
1993 Pleasant St Inter Washington S	Canton
1993 Winthrop Ave Duxbury MA 02332-	Duxbury
1993 Arlington Pl Northampton MA 01	Northampton

1993 Arlington St Northampton MA 01	Northampton
1993 Denniston Pl Northampton MA 01	Northampton
1993 N Elm St Inter Elm St Northamp	Northampton
1993 N Elm St Inter Elm St Northamp	Northampton
1993 Prospect Ave Northampton MA 01	Northampton
1993 Fredette Inter Bradley Rd Spri	Springfield
1993 Mayflower Rd Duxbury MA 02332-	Duxbury
1993 291 Springfield St Chicopee MA	Chicopee
1993 80 Mechanic S Bellingham MA 02	Bellingham
1993 80 Mechanic S Bellingham MA 02	Bellingham
1993 Fairview Ave Brockton MA 02401	Brockton
1993 Fairview Ave Brockton MA 02401	Brockton
1993 Fairview Ave Brockton MA 02401	Brockton
1993 Torrey Ave Brockton MA 02401-0	Brockton
1993 Torrey Ave Brockton MA 02401-0	Brockton
1993 Torrey Ave Brockton MA 02401-0	Brockton
1993 E Washington St Hanson MA 0234	Hanson
1993 Whitman St Hanson MA 02341-000	Hanson
1993 Elm St Walpole MA 02081-1904	Walpole
1993 Pricilla Ln Duxbury MA 02332-0	Duxbury
1993 Samoset Ave Duxbury MA 02332-0	Duxbury
1993 High St Randolph MA 02368-0000	Randolph
1993 Morrison Ct Methuen MA 01844-0	Methuen
1993 High St Inter Scanlon St Rando	Randolph
1993 High St Inter Hill St Randolph	Randolph
1993 Burgess St Methuen MA 01844-00	Methuen
1993 2025 Roosevelt Ave Springfield	Springfield
1993 2025 Roosevelt Ave Springfield	Springfield
1994 247 N Main St Bldg 4 R	Randolph
1994 N Main St Inter Oliver St Rand	Randolph
1994 N Main St Inter Hills St Rando	Randolph
1994 N Main St Inter Hall St Randol	Randolph
1994 N Main St Inter Russ St Randol	Randolph
1994 Glendale Ave Brockton MA 02401	Brockton
1994 Woodside Ave Brockton MA 02401	Brockton
1994 Center St Northampton MA 01060	Northampton
1994 N Main St Inter Sarah St Rando	Randolph
1994 Pleasant St Inter Guild Ave Ca	Canton
1994 N Main St Inter Soren St Rando	Randolph
1994 N Main St Inter Upham St Rando	Randolph
1994 N Main St Inter Ballard St Ran	Randolph
1994 N Main St Inter Cowan Rd Rando	Randolph
1994 Pleasant St Inter Oak Rd Canto	Canton
1994 N Main St Inter Royal St Rando	Randolph
1994 Pleasant St Inter Oak Rd Ext C	Canton
1994 N Main St Inter Emeline St Ran	Randolph
1994 Pleasant St Canton MA 02021-00	Canton
1994 Pleasant St Canton MA 02021-00	Canton
1994 Pleasant St Canton MA 02021-00	Canton
1994 Pleasant St Inter Pleasant Cir	Canton
1994 S Main St Mansfield MA 02048-0	Mansfield
1994 Pleasant St Inter Pleasant Gar	Canton

1994 Pleasant St Inter Independence	Canton
1994 N Main St Inter Bossi Ave Rand	Randolph
1994 Pleasant St Inter Estey Way Ca	Canton
1994 N Main St Inter Wordsworth St	Randolph
1994 N Main St Inter Jane St Randol	Randolph
1994 N Main St Inter Bennington St	Randolph
1994 N Main St Inter Saratoga St Ra	Randolph
1994 N Main St Inter Waldo Mst Rand	Randolph
1994 Southworth St Inter Noyes Ave	Brockton
1994 Anthony St Methuen MA 01844-00	Methuen
1994 N Main St Inter Thornton St Ra	Randolph
1994 N Main St Inter Edwin St Rando	Randolph
1994 131 River Rd Andover MA 01810-	Andover
1994 Carleton Ave Inter Copeland St	Brockton
1994 S Main St Mansfield MA 02048-0	Mansfield
1994 Clifton Ave Inter Copeland St	Brockton
1994 Keith Ave Ext Inter Copeland S	Brockton
1994 Market St Inter Copeland St Br	Brockton
1994 Fisher Ave Inter Copeland St B	Brockton
1994 Brookside Ave Inter Copeland S	Brockton
1994 Pleasant St Inter Sherman St C	Canton
1994 N Elm St Inter Copeland St Wes	West Bridgewater
1994 Birchwood Rd Methuen MA 01844-	Methuen
1994 High St Methuen MA 01840-0000	Methuen
1994 Country Club Ln Brockton MA 02	Brockton
1994 Leach Ave Inter Copeland St Br	Brockton
1994 Andover St Lawrence MA 01843-1	Lawrence
1994 S Main St Mansfield MA 02048-0	Mansfield
1994 Purchase St Inter Matfield St	West Bridgewater
1994 59 Meredith St Springfield MA	Springfield
1994 Belmont Ave Springfield MA 011	Springfield
1994 Bryant St Springfield MA 01108	Springfield
1994 Commonwealth Ave Springfield M	Springfield
1994 Daytona St Springfield MA 0110	Springfield
1994 Eldridge St Springfield MA 011	Springfield
1994 Hollywood St Springfield MA 01	Springfield
1994 Itendale St Springfield MA 011	Springfield
1994 Lawndale St Springfield MA 011	Springfield
1994 Lyndale St Springfield MA 0110	Springfield
1994 Orlando St Springfield MA 0110	Springfield
1994 Ormond St Springfield MA 01108	Springfield
1994 Walden St Springfield MA 01108	Springfield
1994 Whittier St Springfield MA 011	Springfield
1994 Woodlawn St Springfield MA 011	Springfield
1994 High St Methuen MA 01840-0000	Methuen
1994 Matfield St West Bridgewater M	West Bridgewater
1994 Broadway Methuen MA 01844-0000	Methuen
1994 Hampshire St Methuen MA 01844-	Methuen
1994 McKinstry Ave Chicopee MA 0101	Chicopee
1994 Norman Ave Inter Matfield St W	West Bridgewater
1994 Oliver St Inter Matfield St We	West Bridgewater
1994 1 Williams S Easton MA 00000 0	Easton

1994 50 Elm St Northampton MA 01060	Northampton
1994 Bowdoin St Springfield MA 0110	Springfield
1994 Bowdoin St Springfield MA 0110	Springfield
1994 Ripley Pl Springfield MA 01109	Springfield
1994 St James Ave Springfield MA 01	Springfield
1994 Clarendon St Springfield MA 01	Springfield
1994 Princeton St Springfield MA 01	Springfield
1994 Thompson St Springfield MA 011	Springfield
1994 Thompson St Springfield MA 011	Springfield
1994 1 Williams S Easton MA 00000 0	Easton
1994 Florida St Springfield MA 0110	Springfield
1994 Wellesley St Springfield MA 01	Springfield
1994 Matfield St West Bridgewater M	West Bridgewater
1994 131 River Rd Andover MA 01810-	Andover
1994 Clarendon St Springfield MA 01	Springfield
1994 Westminster St Springfield MA	Springfield
1994 Westminster St Springfield MA	Springfield
1994 Williams St Inter Jenny Lind T	Easton
1994 Angelo St Springfield MA 01119	Springfield
1994 Cobb St Springfield MA 01109-0	Springfield
1994 Davenport St Springfield MA 01	Springfield
1994 Garabaldi St Springfield MA 01	Springfield
1994 Thompson St Springfield MA 011	Springfield
1994 443 to 445 Andover St Lawrence	Lawrence
1994 443 to 445 Andover St Lawrence	Lawrence
1994 Alden St Springfield MA 01109-	Springfield
1994 Union St Foxboro MA 02035-0000	Foxboro
1994 Taunton Ave Inter Lake St Seek	Seekonk
1994 Williams St Inter Reynolds St	Easton
1994 29 Elm St Northampton MA 01060	Northampton
1994 Harvard St Springfield MA 0110	Springfield
1994 Harvard St Springfield MA 0110	Springfield
1994 Memorial Dr Avon MA 02322-0000	Avon
1994 Fairfield Ave Northampton MA 0	Northampton
1994 Locust St (flo) Northampton MA	Northampton
1994 Main St (flo) Northampton MA 0	Northampton
1994 Plymouth St Northampton MA 010	Northampton
1994 Irving St West Springfield MA	West Springfield
1994 1305 Memorial Ave West Springf	West Springfield
1994 1305 Memorial Ave West Springf	West Springfield
1994 1305 Memorial Ave West Springf	West Springfield
1994 Day St West Springfield MA 010	West Springfield
1994 <NOT AVAILABLE>	<NOT AVAILABLE>
1994 <NOT AVAILABLE>	<NOT AVAILABLE>
1994 Andover St Lawrence MA 01843-1	Lawrence
1994 Andover St Lawrence MA 01843-1	Lawrence
1994 Faxon St Brockton MA 02402-000	Brockton
1994 Faxon St Brockton MA 02402-000	Brockton
1994 McKinstry Ave Chicopee MA 0101	Chicopee
1994 Dartmouth Ter Springfield MA 0	Springfield
1994 Dartmouth Ter Springfield MA 0	Springfield
1994 Bellevue Ave Brockton MA 02402	Brockton

1994 Bellevue Ave Brockton MA 02402	Brockton
1994 Blendall St Brockton MA 02402-	Brockton
1994 Blendall St Brockton MA 02402-	Brockton
1994 Florida St Springfield MA 0110	Springfield
1994 Old Rockingham Mall Methuen MA	Methuen
1994 South St Lawrence MA 01843-000	Lawrence
1994 Ladge Dr Inter Memorial Dr Avo	Avon
1994 W Main St Avon MA 02322-0000	Avon
1994 Andover St Lawrence MA 01843-1	Lawrence
1994 E High St Avon MA 02322-0000	Avon
1994 Main St Avon MA 02322-0000	Avon
1994 W High St Avon MA 02332-0000	Avon
1994 80 Mechanic S Bellingham MA 02	Bellingham
1994 Healey Ter Inter N Pearl St Br	Brockton
1994 Dana St Northampton MA 01060-0	Northampton
1994 Sumner Ave Northampton MA 0106	Northampton
1994 Trinity Row Northampton MA 010	Northampton
1994 Nazarine Ave Brockton MA 02401	Brockton
1994 Barrett Pl Northampton MA 0106	Northampton
1994 Crescent St Northampton MA 010	Northampton
1994 Hatfield St Northampton MA 010	Northampton
1994 Murphy Ter Northampton MA 0106	Northampton
1994 Prospect St Inter Woodlawn Av	Northampton
1994 Summer St Northampton MA 01060	Northampton
1994 Trumbull Rd Northampton MA 010	Northampton
1994 Trumbull Rd Northampton MA 010	Northampton
1994 Bellevue Ave Brockton MA 02402	Brockton
1994 Memorial Dr Avon MA 02322-0000	Avon
1994 Memorial Dr Avon MA 02322-0000	Avon
1994 605 S Main St Randolph MA 0236	Randolph
1994 N Main St Avon MA 02322-0000	Avon
1994 Centennial Dr Springfield MA 0	Springfield
1994 Rock St Avon MA 02322-0000	Avon
1994 Dyer St Brockton MA 02402-0000	Brockton
1994 Bower Ave Brockton MA 02401-00	Brockton
1994 Various St Springfield MA 0110	Springfield
1994 Park St Inter Payson La Eastha	Easthampton
1994 Park Ave Northampton MA 01060-	Northampton
1994 Trumbull Rd Northampton MA 010	Northampton
1994 Cashman Rd Brockton MA 02401-0	Brockton
1994 N Pearl St Brockton MA 02401-0	Brockton
1994 Normand Rd North Andover MA 01	North Andover
1994 Buckingham Rd North Andover MA	North Andover
1994 Langley Rd Avon MA 02322-0000	Avon
1994 S Main St Inter Acorn Dr Rando	Randolph
1994 Central St Inter Ewing St Stou	Stoughton
1994 Washington St Inter Phillips S	Stoughton
1994 Carew St Inter Dwight St Sprin	Springfield
1994 80 Mechanic S Bellingham MA 02	Bellingham
1994 Dyer St Brockton MA 02402-0000	Brockton
1994 Trumbull Rd Northampton MA 010	Northampton
1994 Bratton Ct Northampton MA 0106	Northampton

1994 Wilder Pl Northampton MA 01060	Northampton
1994 Lamb St Inter Bolton St South	South Hadley
1994 Central St Stoughton MA 02072-	Stoughton
1994 Washington St Stoughton MA 099	Stoughton
1994 Stockbridge Rd Scituate MA 020	Scituate
1994 80 Mechanic S Bellingham MA 02	Bellingham
1994 Swan Ave Methuen MA 01843-0000	Methuen
1994 Meadow Ln Brockton MA 02401-00	Brockton
1994 Main St (flo) Northampton MA 0	Northampton
1994 27 South St South Hadley MA 01	South Hadley
1994 Bridge St South Hadley MA 0107	South Hadley
1994 Center St South Hadley MA 0107	South Hadley
1994 Grant St South Hadley MA 01075	South Hadley
1994 Grant St South Hadley MA 01075	South Hadley
1994 Lamb St South Hadley MA 01075-	South Hadley
1994 North St South Hadley MA 01075	South Hadley
1994 Pleasant St South Hadley MA 01	South Hadley
1994 School St South Hadley MA 0107	South Hadley
1994 Andover St Lawrence MA 01843-1	Lawrence
1994 Intervale St Brockton MA 02401	Brockton
1994 Winthrop Ave Inter Windsor St	Methuen
1994 Ruggles St Franklin MA 02038-0	Franklin
1994 Milliken Ave Franklin MA 02038	Franklin
1994 Silsbee St North Andover MA 01	North Andover
1994 Edmands Rd North Andover MA 01	North Andover
1994 Lyman Rd Inter Edmands St Nort	North Andover
1994 Pembroke Rd Inter Lyman Rd Nor	North Andover
1994 Ditson Pl Methuen MA 01844-000	Methuen
1994 E Central St Franklin MA 02038	Franklin
1995 Alpine Pl Franklin MA 02038-17	Franklin
1995 Park St Inter Ditson St Methue	Methuen
1995 Intervale St Brockton MA 02401	Brockton
1995 Intervale St Brockton MA 02401	Brockton
1995 Intervale St Brockton MA 02401	Brockton
1995 Intervale St Brockton MA 02401	Brockton
1995 Intervale St Brockton MA 02401	Brockton
1995 Intervale St Inter Arthur St B	Brockton
1995 Wilfred St Inter Haverhill St	Methuen
1995 Andover St Lawrence MA 01843-1	Lawrence
1995 East St Wrentham MA 02093-0000	Wrentham
1995 Dorchester St Lawrence MA 0184	Lawrence
1995 Belair St Inter Oak St Brockto	Brockton
1995 Winthrop Ave Inter South Union	Lawrence
1995 Parker St Inter Springfield to	Lawrence
1995 Oak St Inter Campanelli Indust	Brockton
1995 135 Belmont St Brockton MA 023	Brockton
1995 Jackson St Methuen MA 01844-00	Methuen
1995 Summer St Walpole MA 02081-000	Walpole
1995 Forest St Inter Lowell Street	Methuen
1995 Exeter St Inter Winthrop Ave L	Lawrence
1995 Sanderson St Inter Division St	Springfield
1995 135 Belmont St Brockton MA 023	Brockton
1995 Fisk Ave Springfield MA 01107-	Springfield

1995 Haverhill St Inter Jackson Met	Methuen
1995 Winthrop St Rehoboth MA 02769-	Rehoboth
1995 Clayton St Springfield MA 0110	Springfield
1995 Kenwood Park Springfield MA 01	Springfield
1995 Thurston St Wrentham MA 02093-	Wrentham
1995 Winter St Wrentham MA 02403-00	Wrentham
1995 Rowland Ave Springfield MA 011	Springfield
1995 Oak St Inter Battles St Brockt	Brockton
1995 Abbe Ave Springfield MA 01107-	Springfield
1995 Harding St Inter R R Bridge An	Andover
1995 Lorraine Ave Brockton MA 02401	Brockton
1995 Moore Ave Springfield MA 01101	Springfield
1995 Rowland Ave Springfield MA 011	Springfield
1995 355 Plainfield St Springfield	Springfield
1995 355 Plainfield St Springfield	Springfield
1995 Abbe Ave Springfield MA 01107-	Springfield
1995 Demond Ave Springfield MA 0110	Springfield
1995 Hamilton Rd Wrentham MA 02093-	Wrentham
1995 Woodland Rd Wrentham MA 02093-	Wrentham
1995 Abbott St Inter Parker St Lawr	Lawrence
1995 Vernon Ave Inter East St Wrent	Wrentham
1995 Field St Brockton MA 02401-000	Brockton
1995 Field St Brockton MA 02401-000	Brockton
1995 Butler Pl Northampton MA 01060	Northampton
1995 Center St Dighton MA 02715-000	Dighton
1995 Mill River Ln Springfield MA 0	Springfield
1995 Madison St Wrentham MA 02093-0	Wrentham
1995 Franklin St Inter Creek St Wre	Wrentham
1995 Abbott St Inter Parker St Lawr	Lawrence
1995 Richelieu Pl Inter Richelieu S	Springfield
1995 Hillside Pl Inter Richelieu St	Springfield
1995 Cottage St Medway MA 02053-000	Medway
1995 Temple St Medway MA 02053-0000	Medway
1995 Temple St Medway MA 02053-0000	Medway
1995 Winthrop St Medway MA 02053-00	Medway
1995 Oak Medway MA 02053-0000	Medway
1995 Hyde Ave Springfield MA 01107-	Springfield
1995 Center St Dighton MA 02715-000	Dighton
1995 Center St Dighton MA 02715-000	Dighton
1995 Somerset Ave Dighton MA 02715-	Dighton
1995 Bentley Cir Methuen MA 01844-0	Methuen
1995 Peaslee Ter Methuen MA 01844-0	Methuen
1995 Regent Cir Walpole MA 02081-00	Walpole
1995 Lincoln St Inter Magazine St t	Springfield
1995 Walnut St Northampton MA 01060	Northampton
1995 Franklin St Inter Park St Wren	Wrentham
1995 Bellingham Rd Mendon MA 09999-	Mendon
1995 High St Medway MA 02053-0000	Medway
1995 Highland St Medway MA 02053-00	Medway
1995 Highland St Medway MA 02053-00	Medway
1995 Main St Medway MA 02053-0000	Medway
1995 Main St Medway MA 02053-0000	Medway

1995 Woodland Rd Inter Pleasant St	Walpole
1995 80 Mechanic S Bellingham MA 02	Bellingham
1995 Perkins Ave Pole 13 to pole 15	Brockton
1995 Gate Way Walpole MA 02081-0000	Walpole
1995 Pleasant St Walpole MA 02081-0	Walpole
1995 May St Inter Franklin St Wrent	Wrentham
1995 Arcade Ave Inter Scott St Seek	Seekonk
1995 Waldo St Randolph MA 02368-000	Randolph
1995 Waldo St Randolph MA 02368-000	Randolph
1995 Waldo St Randolph MA 02368-000	Randolph
1995 Waldo St Randolph MA 02368-000	Randolph
1995 Waldo St Randolph MA 02368-000	Randolph
1995 Hobson St Inter Haverhill St M	Methuen
1995 Newport St Inter Forest St Met	Methuen
1995 Franklin St Inter Shears St Wr	Wrentham
1995 179 Longhill St Apt 1 S	Springfield
1995 Allen Park Rd Springfield MA 0	Springfield
1995 Allen Park Rd Springfield MA 0	Springfield
1995 80 Mechanic S Bellingham MA 02	Bellingham
1995 Main St Inter Longhill St Spr	Springfield
1995 Archer St Inter Franklin St Wr	Wrentham
1995 Franklin St Inter Eagle Ln Wre	Wrentham
1995 Boyd St Inter Crestmont St Spr	Springfield
1995 Crestmont St Inter Tiffany St	Springfield
1995 Stevens St Taunton MA 02780-00	Taunton
1995 Abbott St Inter Phillips to in	Andover
1995 Plain St Marshfield MA 02050-0	Marshfield
1995 Shirley Ave Methuen MA 01844-0	Methuen
1995 48 Hubbard St Suite FL 2 R L	Ludlow
1995 Hampden St Ludlow MA 01056-000	Ludlow
1995 Highland St Ludlow MA 01056-00	Ludlow
1995 Prospect St Ludlow MA 01056-00	Ludlow
1995 State St Ludlow MA 01056-0000	Ludlow
1995 Whitney St Ludlow MA 01056-000	Ludlow
1995 Washington St Pole 23 Franklin	Franklin
1995 80 Mechanic S Bellingham MA 02	Bellingham
1995 80 Mechanic S Bellingham MA 02	Bellingham
1995 59 Short St Taunton MA 02780-2	Taunton
1995 Brimfield St Ludlow MA 01056-0	Ludlow
1995 Central St East Bridgewater MA	East Bridgewater
1995 Warren St Ludlow MA 01056-0000	Ludlow
1995 Arcade Ave Inter Newman Ave Se	Seekonk
1995 Arcade Ave Seekonk MA 02771-00	Seekonk
1995 Ledge Rd Seekonk MA 02771-0000	Seekonk
1995 Central St East Bridgewater MA	East Bridgewater
1995 E Central St Franklin MA 02038	Franklin
1995 Lakeview Ave Ludlow MA 01056-0	Ludlow
1995 Kirkland Ave Ludlow MA 01056-0	Ludlow
1995 Cold Spring Ave West Springfie	West Springfield
1995 Brookfield St Ludlow MA 01056-	Ludlow
1995 Hodges St Taunton MA 02780-000	Taunton
1995 Cross St Inter East Central St	Franklin

1995 Center St Brockton MA 02401-00	Brockton
1995 Center St Inter Easement Off O	Brockton
1995 Court St Brockton MA 02401-000	Brockton
1995 Crescent St Suite UNIT 2 Bro	Brockton
1995 Crescent St to inter Easement	Brockton
1995 Freight St Brockton MA 02402-0	Brockton
1995 N Skinner St Inter Easement Of	Brockton
1995 Otis St Brockton MA 02402-0000	Brockton
1995 Forbes Ave Northampton MA 0106	Northampton
1995 Field St Inter Private Way Off	Brockton
1995 Field St Inter Private Way Off	Brockton
1995 Field St Inter Private Way Off	Brockton
1995 Field St Inter Private Way Off	Brockton
1995 Field St Inter Private Way Off	Brockton
1995 Standish Rd Duxbury MA 02332-0	Duxbury
1995 Freight St Inter Easement Off	Brockton
1995 Lawrence St Brockton MA 02402-	Brockton
1995 N Skinner St Brockton MA 02401	Brockton
1995 Commercial Yard Brockton MA 02	Brockton
1995 Plain St Inter Pvt Way Off Bro	Brockton
1995 Priscilla Ln Duxbury MA 02332-	Duxbury
1995 80 Mechanic S Bellingham MA 02	Bellingham
1995 Plain St Inter Pvt Way Off Bro	Brockton
1995 Mayflower Ave Duxbury MA 02332	Duxbury
1995 2 Mineral St Inter Oak St Taun	Taunton
1995 Ames St Inter Spark St to inte	Brockton
1995 Mulberry St Inter Private Way	Brockton
1995 Pine St Ludlow MA 01056-0000	Ludlow
1995 Winsor St Ludlow MA 01056-0000	Ludlow
1995 Arlington St Northampton MA 01	Northampton
1995 Bridge St Northampton MA 01060	Northampton
1995 Day Ave Northampton MA 01060-0	Northampton
1995 Elizabeth St Northampton MA 01	Northampton
1995 Grant Ave Northampton MA 01060	Northampton
1995 Lincoln Ave Northampton MA 010	Northampton
1995 Massasoit St Northampton MA 01	Northampton
1995 Sherman Ave Northampton MA 010	Northampton
1995 Aberdeen St Inter Penrose St S	Springfield
1995 Lois St Springfield MA 01109-0	Springfield
1995 Lorenzo St Inter Lois St Sprin	Springfield
1995 Penrose St Inter Riverton Rd S	Springfield
1995 Harding St Andover MA 01830-00	Andover
1995 Harding St Andover MA 01830-00	Andover
1995 Orchard St Inter School Methue	Methuen
1995 Bellingham Rd Mendon MA 09999-	Mendon
1995 Glenwood Ave Northampton MA 01	Northampton
1995 46 Morton St Stoughton MA 0207	Stoughton
1995 Worcester St Taunton MA 02780-	Taunton
1995 Riverton Rd Inter Penrose St S	Springfield
1995 Osgood North Andover MA 01845-	North Andover
1995 S Franklin St Holbrook MA 0234	Holbrook
1995 S Franklin St Holbrook MA 0234	Holbrook

1995 Mulberry St Brockton MA 02402-	Brockton
1996 Berkshire St Ludlow MA 01056-0	Ludlow
1996 Bristol St Ludlow MA 01056-000	Ludlow
1996 East St Ludlow MA 01056-0000	Ludlow
1996 Franklin St Ludlow MA 01056-00	Ludlow
1996 Old Ferry Rd Northampton MA 01	Northampton
1996 10 Reed St Inter Oak St Taunto	Taunton
1996 Old Pine St Foxboro MA 02035-0	Foxboro
1996 600 South St W Raynham MA 0999	Raynham
1996 Perkins Ave Pole 13 to pole 15	Brockton
1996 Prospect Rd Andover MA 01810-0	Andover
1996 Washington St Foxboro MA 02035	Foxboro
1996 Washington St Foxboro MA 02035	Foxboro
1996 Appletree Ln Andover MA 01810-	Andover
1996 F Off Salem St Andover MA 0181	Andover
1996 Duke St Ludlow MA 01056-0000	Ludlow
1996 Circuit St Hanover MA 02339-00	Hanover
1996 18 Lowell St Suite FL 2 Me	Methuen
1996 Winsor St Ludlow MA 01056-0000	Ludlow
1996 Washington St Pole 23 Franklin	Franklin
1996 Huse St Inter Brown St to inte	Methuen
1996 High St Inter Main St Brockton	Brockton
1996 Pleasant St Inter Main St Broc	Brockton
1996 Pleasant St Inter Main St Broc	Brockton
1996 Pleasant St Inter Main St Broc	Brockton
1996 Pleasant St Inter Main St Broc	Brockton
1996 Main St Inter Pleasant St to i	Brockton
1996 Main St Inter Pleasant St to i	Brockton
1996 Main St Inter Pleasant St to i	Brockton
1996 Main St Inter Pleasant St to i	Brockton
1996 Washington St Foxboro MA 02035	Foxboro
1996 42 Pine St Norfolk MA 02056-16	Norfolk
1996 Harding St Inter Bridge Andove	Andover
1996 Harding St Inter Bridge Andove	Andover
1996 Main St Inter Belmont St to in	Brockton
1996 Main St Inter Belmont St to in	Brockton
1996 Brown St Inter Lawrence St to	Methuen
1996 27 Rock St Inter Cottage St to	Mansfield
1996 Cottage St Mansfield MA 02050-	Mansfield
1996 Empire St Inter Chicopee St Ch	Chicopee
1996 555 Main St Walpole MA 02081-3	Walpole
1996 Main St Inter Legion Pkwy Broc	Brockton
1996 Main St Inter Legion Pkwy Broc	Brockton
1996 Main St Inter Legion Pkwy Broc	Brockton
1996 Main St Inter Legion Pkwy Broc	Brockton
1996 Pine St Foxboro MA 02035-0000	Foxboro
1996 103 Pioneer Ave Inter Belmont	Brockton
1996 103 Pioneer Ave Inter Belmont	Brockton
1996 Briggs St Inter Mazarin St to	Springfield
1996 Mazarin St Inter Goodwin St to	Springfield
1996 3 Summer St Inter Central St M	Mansfield
1996 Washington St Pole 23 Franklin	Franklin

1996 Washington St Pole 23 Franklin	Franklin
1996 King St Pole 83 Inter Forest S	Franklin
1996 Abbott St Andover MA 01810-000	Andover
1996 Meadow St Springfield MA 01106	Springfield
1996 10 Hearn Ave Inter Oak St Taun	Taunton
1996 160 Hart St Apt 3 Taunt	Taunton
1996 14 Oak Ave Inter Oak St Taunto	Taunton
1996 14 Oak Ave Inter Oak St Taunto	Taunton
1996 Anderson St Taunton MA 02780-0	Taunton
1996 Phyllis Dr Inter High St Rando	Randolph
1996 12 Flagg St Inter Summer St Br	Bridgewater
1996 Grattan St Inter Chicopee St C	Chicopee
1996 Forest St Pole 48 to pole 51 M	Marshfield
1996 Grove St Inter Hanover St Hano	Hanover
1996 Main St Hanson MA 02341-0000	Hanson
1996 34 Edwin St Randolph MA 02368-	Randolph
1996 Bellevue Ave Inter Sawtell Ave	Brockton
1996 Bellevue Ave Inter Sawtell Ave	Brockton
1996 Bellevue Ave Inter Sawtell Ave	Brockton
1996 Oak St Taunton MA 02780-0000	Taunton
1996 Oak St Taunton MA 02780-0000	Taunton
1996 King St Inter Washington St Fr	Franklin
1996 Washington St Pole 15 Inter Ki	Franklin
1996 674 to 786 Hanover St Hanover	Hanover
1996 15 to 59 Holliston St Medway M	Medway
1996 Monroe St Springfield MA 01109	Springfield
1996 Monroe St Springfield MA 01109	Springfield
1996 Kinsley St Inter Park St to in	Stoughton
1996 68 High St Inter Lafayette St	Randolph
1996 Horace St Mansfield MA 02048-0	Mansfield
1996 Chester St Inter Belmont St to	Brockton
1996 Chester St Inter Belmont St to	Brockton
1996 Washington St Inter Spring St	Franklin
1996 Bow St Inter High ST to inter	Taunton
1996 Ames St Inter Sawtell Ave Broc	Brockton
1996 287 Highland Ave Attleboro MA	Attleboro
1996 71 Byron Ave Inter Belmont St	Brockton
1996 Goodwin St Springfield MA 0115	Springfield
1996 697 to 719 Washington St Frank	Franklin
1996 697 to 719 Washington St Frank	Franklin
1996 Edgewood Dr Longmeadow MA 0110	Longmeadow
1996 Glenwood Cir Longmeadow MA 011	Longmeadow
1996 Essex St Ludlow MA 01056-0000	Ludlow
1996 Hampshire St Ludlow MA 01056-0	Ludlow
1996 Warren St Ludlow MA 01056-0000	Ludlow
1996 Franklin St Northampton MA 010	Northampton
1996 Harrison Ave Northampton MA 01	Northampton
1996 Kensington Ave Inter Elm St No	Northampton
1996 Massasoit St Northampton MA 01	Northampton
1996 Maynard Rd Northampton MA 0106	Northampton
1996 Vernon St Northampton MA 01060	Northampton
1996 Washington Ave Northampton MA	Northampton

1996 Williams St Inter Middleboro A	Taunton
1996 10 Belmont Pl Inter Belmont St	Brockton
1996 10 Belmont Pl Inter Belmont St	Brockton
1996 10 Belmont Pl Inter Belmont St	Brockton
1996 282 Boylston St Inter Ash St B	Brockton
1996 446 Moraine St Inter Avon St B	Brockton
1996 446 Moraine St Inter Avon St B	Brockton
1996 Pulaski Ave Springfield MA 011	Springfield
1996 647 N Main St Inter Dane St Ma	Mansfield
1996 134 Thurber Ave Inter Belmont	Brockton
1996 134 Thurber Ave Inter Belmont	Brockton
1996 42 Thurber Ave Inter Belmont S	Brockton
1996 42 Thurber Ave Inter Belmont S	Brockton
1996 42 Thurber Ave Inter Belmont S	Brockton
1996 59 Kennelworth Ave Inter Belmo	Brockton
1996 59 Kennelworth Ave Inter Belmo	Brockton
1996 Ash St Inter Belmont St Brockt	Brockton
1996 Belmont St Inter Belcher St to	Brockton
1996 Belmont St Inter Belcher St to	Brockton
1996 Belmont St Inter Hamilton St t	Brockton
1996 McKinstry Ave Inter Chicopee S	Chicopee
1996 Charles St Methuen MA 01844-00	Methuen
1996 12 Shepards St Inter Adams St	Taunton
1996 12 Shepards St Inter Adams St	Taunton
1996 40 Adams St Inter N Pleasant S	Taunton
1996 40 Adams St Inter N Pleasant S	Taunton
1996 53 N Pleasant St Inter Adams S	Taunton
1996 53 N Pleasant St Inter Adams S	Taunton
1996 Adams St Inter Broadway to int	Taunton
1996 80 Mechanic S Bellingham MA 02	Bellingham
1996 Broadway Inter Hampshire Methu	Methuen
1996 Hampshire Inter Broadway Methu	Methuen
1996 Pleasant St Methuen MA 01844-0	Methuen
1996 Atlanta St Inter Sawtell Ave B	Brockton
1996 York St Inter W COLUMBUS AVE S	Springfield
1996 Bank St Inter Sawtell Ave Broc	Brockton
1996 24 Bellmore St Inter Fisher St	Attleboro
1996 76 Homestead Ave Springfield M	Springfield
1996 Arthur St Inter Sawtell Ave Br	Brockton
1996 Arthur St Inter Sawtell Ave Br	Brockton
1996 St Casimir Ave Inter Sawtell A	Brockton
1996 180 Seaver St Inter Capen St S	Stoughton
1996 180 Seaver St Inter Capen St S	Stoughton
1996 Field St Inter Sawtell Ave Bro	Brockton
1996 Woodside Ter Inter Belmont Ave	Springfield
1996 281 to 370 Oak St Brockton MA	Brockton
1996 50 Ottawa St Inter Louise St A	Attleboro
1996 Louise St Inter Fisher St Attl	Attleboro
1996 Sawtell Ave Inter Ames St to i	Brockton
1996 Washington St Inter Neponset S	Canton
1996 Clinton St Inter Barnum St to	Taunton
1996 Crocker St Inter Barnum St to	Taunton

1996 Walnut St Inter Harrison Ave t	Taunton
1996 Elm St Northampton MA 01060-00	Northampton
1996 Union St Inter Mill St Randolp	Randolph
1996 Union St Inter Center St Rando	Randolph
1996 Union St Inter Boothby Cir to	Randolph
1996 Populatic St Medway MA 02053-0	Medway
1996 Walker St Medway MA 02052-0000	Medway
1996 Walker St Medway MA 02052-0000	Medway
1996 Belmont Ave Inter Sumner Avenu	Springfield
1997 Kopernik St Springfield MA 011	Springfield
1997 Lawe St Springfield MA 01101-0	Springfield
1997 Parker St Springfield MA 01128	Springfield
1997 Kosciusko St Springfield MA 01	Springfield
1997 1 High St Inter Village St Med	Medway
1997 165 Front St Chicopee MA 01013	Chicopee
1997 Morse Ave Brockton MA 02401-00	Brockton
1997 Morse Ave Brockton MA 02401-00	Brockton
1997 Morse Ave Brockton MA 02401-00	Brockton
1997 W Elm St Brockton MA 02401-000	Brockton
1997 W Elm St Brockton MA 02401-000	Brockton
1997 Euclid Ave Inter Belmont Ave S	Springfield
1997 Marengo Park Inter Belmont Ave	Springfield
1997 Bellevue Ave Inter Belmont Ave	Springfield
1997 ext Washington St Walpole MA 0	Walpole
1997 Wilton St Springfield MA 01109	Springfield
1997 Crystal Ave Inter Belmont Ave	Springfield
1997 Forest St Inter Belmont Ave Sp	Springfield
1997 Spooner St Inter Sheridan St E	Easton
1997 Arlington St Inter Wymann St L	Lawrence
1997 Belmont Pl Inter Belmont Ave S	Springfield
1997 61 Columbus Ave Inter Center S	Easton
1997 61 Columbus Ave Inter Center S	Easton
1997 Hayward St Inter Columbus Ave	Easton
1997 Sheridan St Inter Columbus Ave	Easton
1997 Sheridan St Inter Columbus Ave	Easton
1997 Sheridan St Inter Columbus Ave	Easton
1997 Keith St Inter Belmont Ave Spr	Springfield
1997 9 Evergreen St Inter Cottage S	Medway
1997 Cottage St Inter Main St to in	Medway
1997 Hall St Inter Belmont Ave Spri	Springfield
1997 Woodside Ter Inter Belmont Ave	Springfield
1997 Leyfred Ter Inter Belmont Ave	Springfield
1997 Steuben St Springfield MA 0115	Springfield
1997 5 Main St Easthampton MA 01027	Easthampton
1997 Blake Hl Inter Belmont Ave Spr	Springfield
1997 40 to 133 White St Raynham MA	Raynham
1997 Hidden Valley Rd Inter White S	Raynham
1997 Union St Inter Water St to int	Holbrook
1997 Turnpike St Pole 102 to pole 1	Easton
1997 Fort Pleasant Ave Inter Belmon	Springfield
1997 Union St Inter Montello St Bro	Brockton
1997 Union St Inter Montello St to	Brockton

1997 Union St Inter Montello St to	Brockton
1997 Union St Inter Montello St to	Brockton
1997 Union St Inter Montello St to	Brockton
1997 King St Inter Lockwood Dr to i	Franklin
1997 123 South St Apt 6 Nort	Northampton
1997 604 Union St Inter King St Fra	Franklin
1997 20 Washington St Bldg 2	Easton
1997 Pleasant St North Andover MA 0	North Andover
1997 Belmont Ave Springfield MA 011	Springfield
1997 Belmont Ave Springfield MA 011	Springfield
1997 Hampshire St Methuen MA 01844-	Methuen
1997 Matfield St West Bridgewater M	West Bridgewater
1997 20 Macintosh Rd Franklin MA 02	Franklin
1997 35 Fourth Ave Inter Whittenton	Taunton
1997 1916 Washington St Inter Water	Walpole
1997 18 Lowell St Suite FL 2 Me	Methuen
1997 47 Thomas St Inter Washington	Stoughton
1997 Awl St Inter Village St Medway	Medway
1997 Haven St Inter Village St Medw	Medway
1997 Norfolk St Inter Village St Me	Medway
1997 299 Grafton St Inter Myrtle St	Brockton
1997 Center St Inter Village St Med	Medway
1997 Charles River Rd Inter Village	Medway
1997 Pine St Inter Village St to in	Medway
1997 Almont St Methuen MA 01844-000	Methuen
1997 Union St Inter King St Frankli	Franklin
1997 Russ St Inter N Main St Randol	Randolph
1997 Railroad St Inter Grove St Met	Methuen
1997 Wattles St Pole 1 Inter Chapma	Canton
1997 Elm St Northampton MA 01060-00	Northampton
1997 Main St Northampton MA 01060-0	Northampton
1997 Main St Northampton MA 01060-0	Northampton
1997 New South St Northampton MA 01	Northampton
1997 State St Northampton MA 01060-	Northampton
1997 West St Northampton MA 01060-9	Northampton
1997 Norton St Easthampton MA 01027	Easthampton
1997 Brewster Ave Easthampton MA 01	Easthampton
1997 Wright St Easthampton MA 01027	Easthampton
1997 Lincoln St Inter Village St Me	Medway
1997 Neubert St Inter West St to in	Brockton
1997 6 Hillside Ct Inter Village St	Medway
1997 High St East Longmeadow MA 010	East Longmeadow
1997 12 Sumner St Inter dRAPER sT C	Canton
1997 Draper St Inter Summer St to i	Canton
1997 Williams St East Longmeadow MA	East Longmeadow
1997 70 Columbia Rd Marshfield MA 0	Marshfield
1997 70 Columbia Rd Marshfield MA 0	Marshfield
1997 Callender St East Longmeadow M	East Longmeadow
1997 5 to 17 Williams Ave Taunton M	Taunton
1997 Cochran St Side Chicopee MA 01	Chicopee
1997 Wyman St Inter Washington St t	Stoughton
1997 Park St Easthampton MA 01027-0	Easthampton

1997 362 to 410 Gilbert St Mansfiel	Mansfield
1997 362 to 410 Gilbert St Mansfiel	Mansfield
1997 Voses Ct Pole 3 Inter Washingt	Stoughton
1997 Glendale St Easthampton MA 010	Easthampton
1997 Jessie Ln Easthampton MA 01027	Easthampton
1997 Main St Inter South St Eastham	Easthampton
1997 Payson Ln Easthampton MA 01027	Easthampton
1997 St James Ave Easthampton MA 01	Easthampton
1997 Clapp Rd Inter mANN IOT rD Sci	Scituate
1997 Mystic St Inter Pelham Methuen	Methuen
1997 34 Tolman St Inter Pond St Sha	Sharon
1997 55 Eugenia St Randolph MA 0236	Randolph
1997 Barber St Inter Village St Med	Medway
1997 Canal St Inter Village St Medw	Medway
1997 School St Inter Village St Med	Medway
1997 Phillips St Inter Abbot St And	Andover
1997 Broad St Inter Village St Medw	Medway
1997 Oakland St Inter Village St Me	Medway
1997 87 Boardman Ave Inter mANN hIL	Scituate
1997 Mann Hill Rd Inter HATHERLY rD	Scituate
1997 83 Spring Ln Inter cHAPMAN sT	Canton
1997 21 Vadnais St Easthampton MA 0	Easthampton
1997 5 Main St Easthampton MA 01027	Easthampton
1997 Clark St Easthampton MA 01027-	Easthampton
1997 Gough St Easthampton MA 01027-	Easthampton
1997 Holyoke St Easthampton MA 0102	Easthampton
1997 Spring St Easthampton MA 01027	Easthampton
1997 Lang Ave Easthampton MA 01027-	Easthampton
1997 65 to 73 Norfolk St Canton MA	Canton
1997 65 to 73 Norfolk St Canton MA	Canton
1997 Norfolk St Inter from # 65 to	Canton
1997 Holyoke St Easthampton MA 0102	Easthampton
1997 Applewood Pl Inter Belmont Ave	Springfield
1997 Beaumont St Inter Belmont Ave	Springfield
1997 Litchfield St Inter Belmont Av	Springfield
1997 Gannet Rd Pole 6 Inter cOUNTRY	Scituate
1997 Williams St Inter Main St East	Easton
1997 Beaumont St Inter Belmont Ave	Springfield
1997 Seaver St Inter Main St Easton	Easton
1997 Village St Inter High St to in	Medway
1997 Burlington St Inter Dickinson	Springfield
1997 Sullivan Ave Inter Main St Eas	Easton
1997 27 Village St Inter High St Me	Medway
1997 27 Village St Inter High St Me	Medway
1997 27 Village St Inter High St Me	Medway
1997 Pond St Inter Main St Easton M	Easton
1997 School St Andover MA 01810-000	Andover
1997 Kenwood Ter Inter Belmont Ave	Springfield
1997 Dana Pl Brockton MA 02401-0000	Brockton
1997 Kenwood Park Inter Belmont Ave	Springfield
1997 Belmont Ave Springfield MA 011	Springfield
1997 105 Pleasant St Inter Clarendo	North Andover

1997 Standish St Brockton MA 02401-	Brockton
1997 Standish St Brockton MA 02401-	Brockton
1997 80 Mechanic S Bellingham MA 02	Bellingham
1997 Turnpike St Inter from hse # 1	Stoughton
1997 Cherry St Easthampton MA 01027	Easthampton
1997 E Greene St Easthampton MA 010	Easthampton
1997 High St Inter Harding St to in	Andover
1997 Park Pl East Longmeadow MA 010	East Longmeadow
1997 Flint Cir Andover MA 01810-000	Andover
1997 Pleasant St Inter Clarendon No	North Andover
1997 Arlington St Inter Broadway La	Lawrence
1997 Somers Rd East Longmeadow MA 0	East Longmeadow
1997 Somers Rd East Longmeadow MA 0	East Longmeadow
1997 260 Oakland Ave Methuen MA 018	Methuen
1997 260 Oakland Ave Methuen MA 018	Methuen
1997 Keith Ave Brockton MA 02401-00	Brockton
1997 South St Brockton MA 02401-000	Brockton
1997 Elmore St Inter Zoar Methuen M	Methuen
1997 Zoar St Methuen MA 01844-5839	Methuen
1998 Depot St Chicopee MA 01013-000	Chicopee
1998 Morgan St South Hadley MA 0107	South Hadley
1998 Washington St Foxboro MA 02035	Foxboro
1998 Bay St Marshfield MA 02050-531	Marshfield
1998 Paull St Taunton MA 02780-0000	Taunton
1998 Paull St Taunton MA 02780-0000	Taunton
1998 25 Bay Ave Marshfield MA 02050	Marshfield
1998 Warren Ave Inter CLIFTON AVE t	Brockton
1998 Warren Ave Inter MARKET Brockt	Brockton
1998 Warren Ave Inter MARKET Brockt	Brockton
1998 Pleasant Cir Inter Pleasant St	Methuen
1998 Pleasant St Inter Pleasant Cir	Methuen
1998 Tyler St Brockton MA 02402-000	Brockton
1998 Tyler St Brockton MA 02402-000	Brockton
1998 Nilsson St Brockton MA 02401-0	Brockton
1998 Nilsson St Brockton MA 02401-0	Brockton
1998 Spring St Northampton MA 01060	Northampton
1998 Ralphs Ct Brockton MA 02402-27	Brockton
1998 Woodman Ter Pole 1 Inter Maqua	Hanson
1998 Pelham St Methuen MA 01844-000	Methuen
1998 Barry St Brockton MA 02402-270	Brockton
1998 Nilsson St Brockton MA 02401-0	Brockton
1998 Pleasant St Inter Summer Methu	Methuen
1998 Page St Inter Pole 38 to hse #	Stoughton
1998 Tremont St Brockton MA 02401-0	Brockton
1998 Tremont St Brockton MA 02401-0	Brockton
1998 Charles St Inter Pleasant St M	Methuen
1998 Summer St Inter Pleasant St Me	Methuen
1998 80 Mechanic S Bellingham MA 02	Bellingham
1998 Reservation Rd Inter Mayflower	Andover
1998 W Chestnut St Brockton MA 0240	Brockton
1998 Allan St Inter WEBSTER AVE Mar	Marshfield
1998 63 S Pleasant St Inter Walnut	Sharon

1998 Arlieta St Inter WEBSTER AVE M	Marshfield
1998 Arnold Rd Inter WEBSTER AVE Ma	Marshfield
1998 June St Inter WEBSTER AVE Mars	Marshfield
1998 Lincoln St Seekonk MA 02771-00	Seekonk
1998 Greenwood Ct Inter Main St Eas	Easthampton
1998 Warren Ave Brockton MA 02402-0	Brockton
1998 Warren Ave Brockton MA 02402-0	Brockton
1998 Warren Ave Brockton MA 02402-0	Brockton
1998 McKinley Ave Easthampton MA 01	Easthampton
1998 Central St Methuen MA 01844-00	Methuen
1998 Webster Ave Marshfield MA 0205	Marshfield
1998 Washington St Inter Main St to	Easton
1998 Chestnut St Pole 7 Inter S Ple	Sharon
1998 Union St West Springfield MA 0	West Springfield
1998 1985 Washington St Hanover MA	Hanover
1998 1985 Washington St Hanover MA	Hanover
1998 Cherry St Taunton MA 02780-190	Taunton
1998 Cherry St Taunton MA 02780-190	Taunton
1998 Cooper Sq Taunton MA 02780-262	Taunton
1998 Washington St Taunton MA 02780	Taunton
1998 Washington St Taunton MA 02780	Taunton
1998 Pleasant St Methuen MA 01844-0	Methuen
1998 Hanover St Hanover MA 02339-00	Hanover
1998 Purchase St Taunton MA 02780-2	Taunton
1998 Purchase St Taunton MA 02780-2	Taunton
1998 Prospect St Inter Village St M	Medway
1998 Whittier St Methuen MA 01844-0	Methuen
1998 Riverdale St Methuen MA 01844-	Methuen
1998 Hart Ave Taunton MA 02780-2717	Taunton
1998 Pratt St Taunton MA 02780-0000	Taunton
1998 River St Pole 34 Inter POLE #2	West Bridgewater
1998 Clover Dr Bridgewater MA 02324	Bridgewater
1998 Winslow St Inter Ocean St Mars	Marshfield
1998 Highland Ave Seekonk MA 02771-	Seekonk
1998 Highland Ave Seekonk MA 02771-	Seekonk
1998 Dinely Ave Taunton MA 02780-00	Taunton
1998 King St Franklin MA 02038-0000	Franklin
1998 King St Franklin MA 02038-0000	Franklin
1998 King St Franklin MA 02038-0000	Franklin
1998 Summer St Franklin MA 02038-80	Franklin
1998 Summer St Franklin MA 02038-80	Franklin
1998 N Main St South Hadley MA 0107	South Hadley
1998 N Main St South Hadley MA 0107	South Hadley
1998 High St Bridgewater MA 02324-0	Bridgewater
1998 High St Bridgewater MA 02324-0	Bridgewater
1998 Prospect St South Hadley MA 01	South Hadley
1998 Main St Inter Center St to int	Easton
1998 Elm St Easton MA 02356-0000	Easton
1998 Carew St Inter N Main St South	South Hadley
1998 118 Ames Rd Brockton MA 02401-	Brockton
1998 Extract Pl Springfield MA 0110	Springfield
1998 Kibbe Ave Springfield MA 01105	Springfield

1998 Sackett Pl Springfield MA 0110	Springfield
1998 Worthington St Springfield MA	Springfield
1998 Worthington St Springfield MA	Springfield
1998 Scobie Rd Pembroke MA 02359-31	Pembroke
1998 Furnace Ln Pembroke MA 02359-0	Pembroke
1998 Juniper Cir Walpole MA 02081-0	Walpole
1998 Shattuck Rd Inter River Rd And	Andover
1998 Linfield St Holbrook MA 02343-	Holbrook
1998 Alegi Ave Taunton MA 02780-490	Taunton
1998 Pine Rd Attleboro MA 02703-000	Attleboro
1998 Union St Holbrook MA 09999-000	Holbrook
1998 Alvern Rd Pembroke MA 02359-00	Pembroke
1998 N Franklin St Holbrook MA 0234	Holbrook
1998 South St Medfield MA 02052-000	Medfield
1998 Summit St Springfield MA 01105	Springfield
1998 85 Plymouth S Holbrook MA 0234	Holbrook
1998 S Franklin St Holbrook MA 0234	Holbrook
1998 80 Mechanic S Bellingham MA 02	Bellingham
1998 Neponset Pl Canton MA 02021-00	Canton
1998 Summer St Holbrook MA 02343-10	Holbrook
1998 Rocky Ln Medfield MA 02052-000	Medfield
1998 Platts St Holbrook MA 02343-10	Holbrook
1998 Tanager Rd Attleboro MA 02703-	Attleboro
1998 School St South Hadley MA 0107	South Hadley
1998 80 Mechanic S Bellingham MA 02	Bellingham
1998 80 Mechanic S Bellingham MA 02	Bellingham
1998 80 Mechanic S Bellingham MA 02	Bellingham
1998 5 Taylor St South Hadley MA 01	South Hadley
1998 Boston Rd Springfield MA 01109	Springfield
1998 Breckwood Blvd Springfield MA	Springfield
1998 Granby Rd Chicopee MA 01013-00	Chicopee
1998 Newman Ave Seekonk MA 02771-00	Seekonk
1998 Briggs Ct Taunton MA 02780-470	Taunton
1998 Briggs St Taunton MA 02780-000	Taunton
1998 Briggs St Taunton MA 02780-000	Taunton
1998 Cottage St Holbrook MA 02343-0	Holbrook
1998 38 N Main St Sharon MA 02067-	Sharon
1998 845 Lincoln St Franklin MA 020	Franklin
1998 Main St Franklin MA 02038-0000	Franklin
1998 Pleasant St E Franklin MA 0203	Franklin
1998 126 Merrimack St Apt #8 Methue	Methuen
1998 Mulberry St Northampton MA 010	Northampton
1998 Norfolk Rd Holbrook MA 02343-1	Holbrook
1998 Columba St Chicopee MA 01020-0	Chicopee
1998 Thaddeus St Chicopee MA 01020-	Chicopee
1998 Prince St Attleboro MA 02703-1	Attleboro
1998 Worcester St West Springfield	West Springfield
1998 Lincoln Ave Attleboro MA 02703	Attleboro
1998 Granby Rd Chicopee MA 01013-00	Chicopee
1998 Bliss St West Springfield MA 0	West Springfield
1998 Center St Easton MA 02334-0000	Easton
1998 Ashton Rd Attleboro MA 02703-0	Attleboro

1998 Cadieux Ave Chicopee MA 01020-	Chicopee
1998 West St Attleboro MA 02703-165	Attleboro
1998 Walnut St South Hadley MA 0107	South Hadley
1998 1 Turnpike S Stoughton MA 0207	Stoughton
1998 Central St Stoughton MA 02072-	Stoughton
1998 W Elm St Pembroke MA 02359-00	Pembroke
1998 Bay Rd Sharon MA 02067-0000	Sharon
1998 Rounds Pl Attleboro MA 02703-0	Attleboro
1998 80 Mechanic S Bellingham MA 02	Bellingham
1998 Mechanic St Easton MA 02356-00	Easton
1998 Broadway Inter Messer Ave Meth	Methuen
1998 Bardwell St Inter Walnut St So	South Hadley
1998 Fairview Ave Attleboro MA 0270	Attleboro
1998 Andrews St Easton MA 02356-000	Easton
1998 Hazelwood Ave Attleboro MA 027	Attleboro
1998 Hazelwood Ave Attleboro MA 027	Attleboro
1998 Broadway Inter Park St to inte	Lawrence
1998 Broadway Inter Park St to inte	Lawrence
1998 Broadway Inter Oakland Ave to	Methuen
1998 Claflin St Attleboro MA 02703-	Attleboro
1998 Menlo St Brockton MA 02401-000	Brockton
1998 Menlo St Brockton MA 02401-000	Brockton
1998 Menlo St Brockton MA 02401-000	Brockton
1998 Tewksbury St Inter Marland And	Andover
1998 Winter St Franklin MA 02038-00	Franklin
1998 Barrows St Norton MA 02766-000	Norton
1998 High St Medfield MA 02052-0000	Medfield
1998 Homestead St Medfield MA 99999	Medfield
1998 Juniper Ln Medfield MA 02052-0	Medfield
1998 South St Medfield MA 02052-000	Medfield
1998 Middleboro Ave Taunton MA 0000	Taunton
1998 Richmond St Taunton MA 02718-0	Taunton
1998 Forest St Inter Chalet Dr Meth	Methuen
1999 Broadway Inter Oakland Ave to	Methuen
1999 Broadway Inter Oakland Ave to	Methuen
1999 Spring St Ext South Hadley MA	South Hadley
1999 Hartford St South Hadley MA 01	South Hadley
1999 Belle Rd Pembroke MA 02359-244	Pembroke
1999 Grace St South Hadley MA 01075	South Hadley
1999 Marion St South Hadley MA 0107	South Hadley
1999 Ralph Ave South Hadley MA 0107	South Hadley
1999 Smith St South Hadley MA 01075	South Hadley
1999 West St Attleboro MA 02703-165	Attleboro
1999 Graves Ave Northampton MA 0106	Northampton
1999 Graves St South Hadley MA 0107	South Hadley
1999 Warner St South Hadley MA 0107	South Hadley
1999 Warner Row Northampton MA 0106	Northampton
1999 Ingram St South Hadley MA 0107	South Hadley
1999 Lasell Ave Northampton MA 0106	Northampton
1999 Pinckney St Taunton MA 02780-2	Taunton
1999 North St South Hadley MA 01075	South Hadley
1999 Peach St Walpole MA 02081-0000	Walpole

1999 Shears St Wrentham MA 02093-00	Wrentham
1999 1 Turnpike S Stoughton MA 0207	Stoughton
1999 Chapel St Canton MA 02021-0000	Canton
1999 S Main St South Hadley MA 0107	South Hadley
1999 34 Shores St Apt 1 Taun	Taunton
1999 Clifford St Taunton MA 02780-0	Taunton
1999 French St Inter Blake St Methu	Methuen
1999 Brook St Seekonk MA 02771-0000	Seekonk
1999 Brook St Seekonk MA 02771-0000	Seekonk
1999 Brook St Seekonk MA 02771-0000	Seekonk
1999 Gold St Randolph MA 02368-0000	Randolph
1999 Grant St South Hadley MA 01075	South Hadley
1999 Pleasant St South Hadley MA 01	South Hadley
1999 Fairview Ave West Springfield	West Springfield
1999 South St South Hadley MA 01075	South Hadley
1999 Clarence Ave Taunton MA 02780-	Taunton
1999 Conduit St Lawrence MA 01841-1	Lawrence
1999 Knox St Inter Conduit Lawrence	Lawrence
1999 Conduit St Inter Swan St Methu	Methuen
1999 Beaumont St Canton MA 02021-00	Canton
1999 Blake St Inter Broadway Methue	Methuen
1999 Newman Ave Seekonk MA 02771-00	Seekonk
1999 Newman Ave Seekonk MA 02771-00	Seekonk
1999 Jefferson Ct Taunton MA 02780-	Taunton
1999 Jefferson St Taunton MA 02780-	Taunton
1999 Holden St Inter N Main St Attl	Attleboro
1999 Pierce St Stoughton MA 02072-3	Stoughton
1999 Milliken Ave Franklin MA 02038	Franklin
1999 Roosevelt St Taunton MA 02780-	Taunton
1999 Granby Rd Chicopee MA 01013-00	Chicopee
1999 Chestnut St Stoughton MA 02072	Stoughton
1999 Chestnut St Stoughton MA 02072	Stoughton
1999 Walnut St Stoughton MA 02072-0	Stoughton
1999 Cross St Franklin MA 02038-000	Franklin
1999 Trescott St Taunton MA 02780-0	Taunton
1999 Cabot Ct Springfield MA 01104-	Springfield
1999 Cabot Ct Springfield MA 01104-	Springfield
1999 School St Hanover MA 02339-000	Hanover
1999 Park St Inter Bartlett St Ando	Andover
1999 Main St Norwell MA 02061-0000	Norwell
1999 60 Federal St Northampton MA 0	Northampton
1999 West St Stoughton MA 02072-000	Stoughton
1999 East St Walpole MA 02081-0000	Walpole
1999 Adams St Stoughton MA 02072-00	Stoughton
1999 Stonehill St Brockton MA 02401	Brockton
1999 Park St Randolph MA 02368-1755	Randolph
1999 Holden St Attleboro MA 02703-1	Attleboro
1999 Highland St Inter DAVENPORT ST	Taunton
1999 380 Elm St Northampton MA 0106	Northampton
1999 Fox Farm Rd Northampton MA 010	Northampton
1999 Mystic St Inter Town Yard Meth	Methuen
1999 Moosehill Pky Inter Upland Rd	Sharon

1999 Ashley St West Springfield MA	West Springfield
1999 Glenwood Sq Brockton MA 02401-	Brockton
1999 Upland Rd Inter RR Station Sha	Sharon
1999 Walnut St Sharon MA 02067-0000	Sharon
1999 Fisher St Chicopee MA 01020-34	Chicopee
1999 Sampson St Chicopee MA 01020-2	Chicopee
1999 Beverly St North Andover MA 01	North Andover
1999 Ridge Rd Sharon MA 02401-0000	Sharon
1999 Edgewood Rd Sharon MA 02067-19	Sharon
1999 Saunders St Brockton MA 02402-	Brockton
1999 Franklin Ave Brockton MA 02402	Brockton
1999 Railroad St West Springfield M	West Springfield
1999 161 Mass Ave North Andover MA	North Andover
1999 Davenport St Taunton MA 02780-	Taunton
1999 Dexter Ave Taunton MA 02780-48	Taunton
1999 Highland St Inter DAVENPORT ST	Taunton
1999 Cooley St Agawam MA 01001-0000	Agawam
1999 Ryan Rd Northampton MA 01060-0	Northampton
1999 Nantasket St Springfield MA 01	Springfield
1999 Parker St Springfield MA 01128	Springfield
1999 Cooley St Agawam MA 01001-0000	Agawam
1999 75 Washington St Inter PRIV.WA	Canton
1999 Bryant St Taunton MA 02780-420	Taunton
1999 Sumner St Taunton MA 02780-420	Taunton
1999 Sumner St Taunton MA 02780-420	Taunton
1999 Salem St Inter Grub St Andover	Andover
1999 Howard St Brockton MA 02402-00	Brockton
1999 Clarke St Seekonk MA 02771-000	Seekonk
1999 Belview Ave Seekonk MA 02771-5	Seekonk
1999 Arch St Northampton MA 01060-0	Northampton
1999 Barrows St Norton MA 02766-000	Norton
1999 Barrows St Norton MA 02766-000	Norton
1999 Barrows St Norton MA 02766-000	Norton
1999 Hunt St Brockton MA 02302-2746	Brockton
1999 Hunt St Brockton MA 02302-2746	Brockton
1999 Lanes Ave Taunton MA 02780-000	Taunton
1999 Main St Norwell MA 02061-0000	Norwell
1999 Hodges Ave Taunton MA 02780-00	Taunton
1999 Front St Springfield MA 01108-	Springfield
1999 Englewood Rd Longmeadow MA 011	Longmeadow
1999 Russell Rd Longmeadow MA 01106	Longmeadow
1999 34 Front St Springfield MA 011	Springfield
2000 249 Main St Leeds MA 01053-970	Leeds
2000 Hodges Ave Taunton MA 02780-00	Taunton
2000 Glenmore St Springfield MA 011	Springfield
2000 644 Fall River Ave Seekonk MA	Seekonk
2000 Church St Springfield MA 01107	Springfield
2000 Church St Springfield MA 01107	Springfield
2000 Beverly St North Andover MA 01	North Andover
2000 Highvale Ln Andover MA 01810-5	Andover
2000 Dehart Ave Sharon MA 02067-000	Sharon
2000 Coyne Ct Inter Savoy Ave Sprin	Springfield

2000 Coyne Ct Inter Savoy Ave Sprin	Springfield
2000 Pleasant St Sharon MA 02067-12	Sharon
2000 Private Way Inter FOXBORO STAD	Foxboro
2000 63 S Bowdoin St Lawrence MA 0	Lawrence
2000 720 S Main St Sharon MA 02067-	Sharon
2000 School St Sharon MA 02067-1298	Sharon
2000 Leonard Rd Sharon MA 02067-000	Sharon
2000 Pine Rd Sharon MA 02067-0000	Sharon
2000 S Pleasant St Sharon MA 02067-	Sharon
2000 Jerry Ln Seekonk MA 99999-0000	Seekonk
2000 Fall River Ave Seekonk MA 0277	Seekonk
2000 Fall River Ave Seekonk MA 0277	Seekonk
2000 Munger Rd Chicopee MA 01020-00	Chicopee
2000 S Pleasant St Sharon MA 02067-	Sharon
2000 51 to 97 Tenney St Methuen MA	Methuen
2000 Oakland Rd Sharon MA 02067-000	Sharon
2000 Sylvan Rd Sharon MA 02067-0000	Sharon
2000 Mass Ave North Andover MA 0184	North Andover
2000 Harkaway Rd North Andover MA 0	North Andover
2000 1 Turnpike S Stoughton MA 0207	Stoughton
2000 671 Waverly Rd North Andover M	North Andover
2000 Floral St Taunton MA 02780-193	Taunton
2000 Lake Ave Sharon MA 02067-0000	Sharon
2000 Oak St Ext Brockton MA 02401-0	Brockton
2000 Forest Rd Inter STATION ST TO	Sharon
2000 Cherry St Taunton MA 02780-190	Taunton
2000 Norton Ave Taunton MA 02780-00	Taunton
2000 Waverly Rd Inter Greene St Nor	North Andover
2000 Plimpton St Walpole MA 02081-6	Walpole
2000 Whintsborough St Taunton MA 027	Taunton
2000 Kilmer Ave Taunton MA 02780-00	Taunton
2000 Kilmer Ave Taunton MA 02780-00	Taunton
2000 Pleasant St Bridgewater MA 023	Bridgewater
2000 Prospect St Bridgewater MA 023	Bridgewater
2000 Columbus Ave Taunton MA 02780-	Taunton
2000 Ingell St Taunton MA 02780-000	Taunton
2000 Sheridan St Taunton MA 02780-0	Taunton
2000 Dean Ave Taunton MA 02780-3111	Taunton
2000 Presbrey Ave Taunton MA 02780-	Taunton
2000 Whittenton St Taunton MA 02780	Taunton
2000 Ryan Rd Northampton MA 01060-0	Northampton
2000 Dutton Park Walpole MA 02081-0	Walpole
2000 Washington St Taunton MA 02780	Taunton
2000 Washington St Taunton MA 02780	Taunton
2000 Leonard St Taunton MA 02780-34	Taunton
2000 Elm Rd Walpole MA 02081-0000	Walpole
2000 Elm St Walpole MA 02081-1904	Walpole
2000 Mill Pond Rd Walpole MA 02081-	Walpole
2000 Oak St Franklin MA 02038-0000	Franklin
2000 Oak St EXT Franklin MA 02038-0	Franklin
2000 Ingell St Taunton MA 02780-000	Taunton
2000 Longview Dr Longmeadow MA 0110	Longmeadow

2000 Jimmy St Franklin MA 02038-000	Franklin
2000 Donny Dr Franklin MA 02038-000	Franklin
2000 Pond St Franklin MA 02038-0000	Franklin
2000 5 Main St Easthampton MA 01027	Easthampton
2000 Sylvan Pl Longmeadow MA 01106-	Longmeadow
2000 317 Forest St Methuen MA 01844	Methuen
2000 Riverdale St West Springfield	West Springfield
2000 River St Pole 6658 to pole 523	Andover
2000 Earl St Taunton MA 02780-0000	Taunton
2000 Pond St Franklin MA 02038-0000	Franklin
2000 Perkins Ave Inter Montello St	Brockton
2000 Oak St Medfield MA 02052-2602	Medfield
2000 South St Medfield MA 02052-000	Medfield
2000 Roosevelt Ave Springfield MA 0	Springfield
2000 Roosevelt Ave Springfield MA 0	Springfield
2001 Chase St Bldg 55 Methuen	Methuen
2001 River Rd Inter Rte 93 Andover	Andover
2001 Spring St Bridgewater MA 02222	Bridgewater
2001 Lorenzo Cir Methuen MA 01844-5	Methuen
2001 Wendall Ave Bridgewater MA 023	Bridgewater
2001 Private Way Inter FOXBORO STAD	Foxboro
2001 108 Osgood St Andover MA 01810	Andover
2001 24 Stevens St Methuen MA 01844	Methuen
2001 19 to 20 Eagle Ave Brockton MA	Brockton
2001 Payson Ave Easthampton MA 0102	Easthampton
2001 Atwater St Inter Springfield S	Chicopee
2001 15 to 16 Eagle Ave Brockton MA	Brockton
2001 15 to 16 Eagle Ave Brockton MA	Brockton
2001 12 to 14 & 13 Eagle Ave Brockto	Brockton
2001 Asinof Ave Inter Springfield S	Chicopee
2001 Bradford Ave Inter Ames St to	Sharon
2001 9 to 10 Eagle Ave Brockton MA	Brockton
2001 6 to 7 & 8 Eagle Ave Brockton	Brockton
2001 6 to 7 & 8 Eagle Ave Brockton	Brockton
2001 Newbury St Brockton MA 02401-0	Brockton
2001 Ferry St Marshfield MA 02050-0	Marshfield
2001 Ferry St Marshfield MA 02050-0	Marshfield
2001 Alden St Brockton MA 02401-000	Brockton
2001 Barrows St Norton MA 02766-000	Norton
2001 Paquette Ave Northampton MA 01	Northampton
2001 South St Wrentham MA 02093-000	Wrentham
2001 Crescent St Lawrence MA 01841-	Lawrence
2001 75 Waverly Rd North Andover MA	North Andover
2001 Hammond Ln Millis MA 02054-000	Millis
2001 Lakeside Dr Hanson MA 02341-00	Hanson
2001 Tyler St Methuen MA 01844-0000	Methuen
2001 Osgood St Inter Phillips Ct No	North Andover
2001 Tolman St Canton MA 02021-0000	Canton
2001 Main St Millis MA 02054-0000	Millis
2001 High St Canton MA 02021-0000	Canton
2001 Salem St Inter Marbleridge Rd	North Andover
2001 Pearl St Franklin MA 02038-000	Franklin

2001 Union St Pole 84 Inter WASHING	Franklin
2001 W Main St Avon MA 02322-0000	Avon
2001 Industrial Park Rd Medway MA 0	Medway
2001 State St Inter Worcester St Lu	Ludlow
2001 State St Inter Worcester St Lu	Ludlow
2001 Center Sq East Longmeadow MA 0	East Longmeadow
2001 Dean St Springfield MA 01101-0	Springfield
2001 Parker St Springfield MA 01128	Springfield
2001 Rapalus St Springfield MA 0115	Springfield
2001 1305 Memorial Ave West Springf	West Springfield
2001 Plain St Inter Pond St Frankli	Franklin
2001 School St Avon MA 02322-0000	Avon
2001 W Main St Avon MA 02322-0000	Avon
2001 Ohio Ave Apt S1 Lawrence MA 01	Lawrence
2001 Fernhill St Chicopee MA 01013-	Chicopee
2001 Osgood St North Andover MA 018	North Andover
2001 Main St Pole 140 to pole 141 M	Medway
2001 Franklin St Inter Tremont St L	Lawrence
2001 Bows Ln Avon MA 02322-1801	Avon
2001 Ames Ave Chicopee MA 01013-000	Chicopee
2001 Canal St Chicopee MA 01013-000	Chicopee
2001 Parshley Ave Chicopee MA 01013	Chicopee
2001 Everett St Avon MA 02322-0000	Avon
2001 South St Avon MA 02322-0000	Avon
2001 Klondike Rd Avon MA 02322-0000	Avon
2001 Main St Inter Washington St Fo	Foxboro
2001 Highland Rd Andover MA 00000-0	Andover
2001 Union St Franklin MA 99999-000	Franklin
2001 Union St Inter W Central St to	Franklin
2001 Elm St Northampton MA 01060-00	Northampton
2001 Old Montgomery St Chicopee MA	Chicopee
2001 Prospect St Chicopee MA 01013-	Chicopee
2001 Harkness Ave East Longmeadow M	East Longmeadow
2001 N Main St East Longmeadow MA 0	East Longmeadow
2001 Summit Ave Easthampton MA 0102	Easthampton
2001 Amherst St Ludlow MA 01056-000	Ludlow
2001 Ray St Ludlow MA 01056-0000	Ludlow
2001 Williams St Ludlow MA 01056-00	Ludlow
2001 Ashwood St Springfield MA 0110	Springfield
2001 Breckwood Blvd Inter Boston Rd	Springfield
2001 Burke St Springfield MA 01107-	Springfield
2001 Nichols St Springfield MA 0110	Springfield
2002 Main St Inter Union St Springf	Springfield
2002 Cross St Inter Brady Loop Ando	Andover
2002 Brady Loop Andover MA 01810-00	Andover
2002 Saginaw Ave Marshfield MA 0205	Marshfield
2002 Burns Ave Canton MA 02021-0000	Canton
2002 Cotter St Canton MA 02021-0000	Canton
2002 Reynolds St Canton MA 02021-00	Canton
2002 Sanford Rd Canton MA 02021-000	Canton
2002 Jessie Ave Attleboro MA 02703-	Attleboro
2002 Broadway Inter Park St to inte	Lawrence

2002 Valley St Canton MA 02021-2536	Canton
2002 Capen St Stoughton MA 02072-00	Stoughton
2002 Sherman St Canton MA 02021-000	Canton
2002 Tecumseh Ave Marshfield MA 020	Marshfield
2002 Huse St Lawrence MA 01841-2409	Lawrence
2002 Williams St Taunton MA 02780-0	Taunton
2002 Agawan Ave Marshfield MA 02050	Marshfield
2002 Williams St Taunton MA 02780-0	Taunton
2002 Allan St Marshfield MA 02050-0	Marshfield
2002 Allan St Marshfield MA 02050-0	Marshfield
2002 Park St Inter Huse St Lawrence	Lawrence
2002 Church St Taunton MA 02780-000	Taunton
2002 Church Ave Taunton MA 02780-00	Taunton
2002 Faith St Taunton MA 02780-0000	Taunton
2002 Depot St Inter RR BRIDGE Sharo	Sharon
2002 Cross St Andover MA 01810-0000	Andover
2002 Mulberry Cir Andover MA 01810-	Andover
2002 Industrial Park Inter MAIN ST	Medway
2002 Carew St South Hadley MA 01075	South Hadley
2002 Brandon Ave Chicopee MA 01013-	Chicopee
2002 Cyman Dr Chicopee MA 01013-302	Chicopee
2002 Chandler Dr Marshfield MA 0205	Marshfield
2002 Craddock Cir Marshfield MA 020	Marshfield
2002 Columbus Rd Marshfield MA 0273	Marshfield
2002 Craddock Rd Marshfield MA 0205	Marshfield
2002 Idaho St Inter COLUMBUS RD Mar	Marshfield
2002 Virginia St Inter COLUMBUS ROA	Marshfield
2002 Crocker St Mansfield MA 02048-	Mansfield
2002 Earle St Northampton MA 01060-	Northampton
2002 Private Way Inter FOXBORO STAD	Foxboro
2002 Rust Ave Northampton MA 01060-	Northampton
2002 Chapel St Northampton MA 01060	Northampton
2002 Chapel St Northampton MA 01060	Northampton
2002 West St Northampton MA 01060-9	Northampton
2002 Freeman St Norton MA 02766-000	Norton
2002 Main St Pole 167 to pole 169 M	Millis
2002 Dexter St Attleboro MA 02703-0	Attleboro
2002 Oakdale Ave Attleboro MA 02703	Attleboro
2002 Bancroft Rd Andover MA 01810-4	Andover
2002 Plymouth St Bridgewater MA 023	Bridgewater
2002 Maplewood Ave Holbrook MA 0234	Holbrook
2002 Berwick Ter Inter Lincoln Rd L	Longmeadow
2002 Cedar Hill Rd Holbrook MA 0234	Holbrook
2002 Birchwood Rd Holbrook MA 02343	Holbrook
2002 Belmont Ave Northampton MA 010	Northampton
2002 Ahwaga Ave Northampton MA 0106	Northampton
2002 Appletree Ln Inter SALEM Andov	Andover
2002 Arnold Ave Northampton MA 0106	Northampton
2002 Green St Northampton MA 01060-	Northampton
2002 West St Northampton MA 01060-9	Northampton
2002 West St Northampton MA 01060-9	Northampton
2002 Gunn Sq Springfield MA 01109-0	Springfield

2002 Yelle St Inter Prospect St Chi	Chicopee
2002 Dalton Rd Holbrook MA 02343-00	Holbrook
2002 Kenilworth St Andover MA 01810	Andover
2002 Water St Inter BRIDGE Attlebor	Attleboro
2002 Water St Inter BRIDGE Attlebor	Attleboro
2002 Prince St Northampton MA 01060	Northampton
2002 Union St Holbrook MA 09999-000	Holbrook
2002 Harvard St Springfield MA 0110	Springfield
2002 Cassimere St Andover MA 01810-	Andover
2002 Beacon St Springfield MA 01109	Springfield
2002 S Main St Attleboro MA 02703-0	Attleboro
2002 S Main St Attleboro MA 02703-0	Attleboro
2003 Chestnut St Inter Main St Ando	Andover
2003 Young Ave Methuen MA 01844-000	Methuen
2003 Depot St Inter RR BRIDGE Sharo	Sharon
2003 Tiffany St Attleboro MA 02703-	Attleboro
2003 Tiffany St Attleboro MA 02703-	Attleboro
2003 Woodland Ave Brockton MA 02301	Brockton
2003 Neponset St Walpole MA 02071-0	Walpole
2003 Bay Rd Sharon MA 02067-0000	Sharon
2003 Stratton Ave Marshfield MA 020	Marshfield
2003 High St Inter Water North Ando	North Andover
2003 Highland Ave Randolph MA 02368	Randolph
2003 Atkinson St Lawrence MA 01841-	Lawrence
2003 75 Newton St Lawrence MA 01843	Lawrence
2003 School St Franklin MA 02038-00	Franklin
2003 Webster St Randolph MA 02368-0	Randolph
2003 Naomi St Marshfield MA 02050-0	Marshfield
2003 Naomi St Marshfield MA 02050-0	Marshfield
2003 N Main St Raynham MA 02767-000	Raynham
2003 Bruce Ave Inter Macker Terr Ma	Marshfield
2003 Seminary Rd Attleboro MA 02703	Attleboro
2003 Pine St Chicopee MA 01020-0000	Chicopee
2003 Beach St Marshfield MA 02041-0	Marshfield
2003 Beach St Marshfield MA 02041-0	Marshfield
2003 Highland Rd Andover MA 01810-0	Andover
2003 West St Northampton MA 01060-9	Northampton
2003 Thacher St Attleboro MA 02703-	Attleboro
2003 Elm St Easton MA 02356-0000	Easton
2003 Oliver St Easton MA 02334-0000	Easton
2003 King Caesar Rd Duxbury MA 0233	Duxbury
2003 Alden St Easthampton MA 01027-	Easthampton
2003 Colonial Ave Easthampton MA 01	Easthampton
2003 Mill St Easthampton MA 01027-1	Easthampton
2003 Plymouth Ave Easthampton MA 01	Easthampton
2003 Ft Pleasant Ave Inter Belmont	Springfield
2003 Chestnut St Andover MA 01810-0	Andover
2003 Bedford St Methuen MA 01844-00	Methuen
2003 Union St Randolph MA 09999-000	Randolph
2003 N Main St Inter Safety Complex	Andover
2003 Abbott St North Andover MA 018	North Andover
2003 Marbleridge Rd North Andover M	North Andover

2003 Plain St West Bridgewater MA 0	West Bridgewater
2003 Anderson Dr Marshfield MA 0205	Marshfield
2003 Chandler Dr Marshfield MA 0205	Marshfield
2003 Canal St Lawrence MA 01841-000	Lawrence
2003 Allen St Inter Oakland St Spri	Springfield
2003 Oakland St Inter Allen St Spri	Springfield
2003 Bond St Springfield MA 01104-0	Springfield
2003 Arthur Ave Marshfield MA 02050	Marshfield
2003 183 Hampshire St Methuen MA 01	Methuen
2003 Park St Attleboro MA 02703-000	Attleboro
2003 Broadway Inter Water St Lawren	Lawrence
2004 Macker Ter Marshfield MA 02050	Marshfield
2004 W Central St Franklin MA 0203	Franklin
2004 Old Driftway Scituate MA 02066	Scituate
2004 Old Driftway Scituate MA 02066	Scituate
2004 Water St Inter Broadway Lawren	Lawrence
2004 Loring St Springfield MA 01105	Springfield
2004 Salem St Inter Leanne to inter	North Andover
2004 White St Taunton MA 02780-0000	Taunton
2004 Winthrop St Taunton MA 02780-4	Taunton
2004 Thacher St Attleboro MA 02703-	Attleboro
2004 Orchard St Andover MA 01810-00	Andover
2004 Oakland Ave Attleboro MA 02703	Attleboro
2004 Pembroke Ave Attleboro MA 0270	Attleboro
2004 Thacher St Attleboro MA 02703-	Attleboro
2004 Blakemore Ct Lawrence MA 01841	Lawrence
2004 Maynard Ave Seekonk MA 02771-4	Seekonk
2004 Third St Taunton MA 02780-0000	Taunton
2004 County St Attleboro MA 02703-0	Attleboro
2004 Archie St Chicopee MA 01020-00	Chicopee
2004 Bliss Ave Chicopee MA 01020-17	Chicopee
2004 Harrison Ave Chicopee MA 01020	Chicopee
2004 Wheatland Ave Chicopee MA 0102	Chicopee
2004 Lincoln St Franklin MA 02038-0	Franklin
2004 S Main St Sharon MA 02067-0000	Sharon
2004 South St Medfield MA 02052-000	Medfield
2004 Hampshire St Lawrence MA 01841	Lawrence
2004 Myrtle Inter Hampshire Lawrenc	Lawrence
2004 Granite St Inter Page St Avon	Avon
2004 Cottage St Franklin MA 02038-0	Franklin
2004 Peck St Franklin MA 02038-0000	Franklin
2004 Johnson St North Andover MA 01	North Andover
2004 Osgood St Inter Barker North A	North Andover
2004 Brightwood St Inter Grattan St	Chicopee
2004 Somerset Ave Taunton MA 00000	Taunton
2004 Johnson Cir North Andover MA 0	North Andover
2004 First St Inter Somerset Ave Ta	Taunton
2004 5 Stevens St Andover MA 01810-	Andover
2004 Chestnut St Stoughton MA 02072	Stoughton
2004 Hidden Rd Andover MA 01810-000	Andover
2004 Gardner Ave Andover MA 01810-4	Andover
2004 Morton St Stoughton MA 02072-0	Stoughton

2004 Bancroft Rd Andover MA 01810-4	Andover
2004 June St Walpole MA 02081-0000	Walpole
2004 Morton Sq Stoughton MA 02072-0	Stoughton
2004 Fisher St Franklin MA 02038-00	Franklin
2004 73 to 75 Trenton St Lawrence M	Lawrence
2004 Lombard St Springfield MA 0110	Springfield
2004 W Central St Franklin MA 0203	Franklin
2004 Orchard St Inter Somerset Ave	Taunton
2004 Grinnell Rd Attleboro MA 02703	Attleboro
2004 Holmes St Inter 49 HOLMES TO #	Halifax
2004 Cotuit St North Andover MA 018	North Andover
2004 Somerset Ave Taunton MA 00000	Taunton
2004 W Central St Franklin MA 0203	Franklin
2004 Common St Inter Broadway Lawre	Lawrence
2004 322 Forest St Methuen MA 01844	Methuen
2004 Bardwell St South Hadley MA 01	South Hadley
2004 Bardwell St South Hadley MA 01	South Hadley
2004 Bardwell St South Hadley MA 01	South Hadley
2004 Stevens St Inter North Main An	Andover
2004 88 Plymouth Rd Bellingham MA 0	Bellingham
2004 88 Plymouth Rd Bellingham MA 0	Bellingham
2004 Maple St Springfield MA 01105-	Springfield
2004 Maple St Springfield MA 01105-	Springfield
2004 Somerset Ave Inter 4TH ST Taun	Taunton
2004 Somerset Ave Inter 4TH ST Taun	Taunton
2004 Everett St Inter Parsons St Ea	Easthampton
2004 Gross Ln Inter Parsons St East	Easthampton
2004 Carlton St South Hadley MA 010	South Hadley
2004 Carlton St South Hadley MA 010	South Hadley
2004 Summit St South Hadley MA 0107	South Hadley
2004 Central St Inter Maple St Spri	Springfield
2004 Dwight St Springfield MA 01103	Springfield
2004 Dwight St Springfield MA 01103	Springfield
2004 Stockbridge St Springfield MA	Springfield
2004 Stockbridge St Springfield MA	Springfield
2005 203 to 205 Haverhill Lawrence	Lawrence
2005 Chestnut St Stoughton MA 02072	Stoughton
2005 Grove St Franklin MA 02038-000	Franklin
2005 42 to 44 Towerhill St Lawrence	Lawrence
2005 Oakland Ave Methuen MA 01844-0	Methuen

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTIETH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

DTE-20-4 Please identify the number of leaks attributable to corrosion, which were identified during the period 1985 to present, by class based on the Company's leak classification system in effect from time to time during that period (i.e., Grade 1, 2, or 3) and type of main (i.e., cast and wrought iron, bare steel, unprotected coated steel, cathodically protected coated steel, and plastic). Provide also the classification system(s).

Response: Data is from WOMS extract. Please see Attachment DTE-2-4 (a). The number of leaks includes completed main work orders with a cause identified as "corrosion"; or cause identified as "investigated" with comments "main replaced".

Type of main and cause is only captured in WOMS at the time the work order is completed. Unprotected coated steel and cathodically coated steel cannot be separated; historically this information was captured as "coated steel".

For leak classifications see Attachment DTE-20-4 (b).

DTE 20-4

Summary Leaks Identified due to corrosion

Class	Main Type	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1	Bare Steel	83	102	74	102	86	161	191	206	168	117	198	143	66
1	Cast Iron	7	26	16	18	14	17	26	24	12	20	19	15	9
1	Coated Steel	13	19	10	11	11	22	21	29	27	21	38	27	9
1	Plastic	1	2	0	1	1	7	14	4	3	9	8	1	0
1	Not available	20	7	15	6	9	13	7	21	7	23	13	10	3
2	Bare Steel	318	432	387	347	318	312	309	413	350	256	354	355	155
2	Cast Iron	8	20	21	35	19	24	24	20	39	36	34	22	28
2	Coated Steel	66	67	55	46	27	51	40	71	52	54	58	45	25
2	Plastic	8	0	0	1	0	2	0	2	9	9	3	0	1
2	Not available	39	27	22	33	6	20	12	5	5	12	19	53	15
3	Bare Steel	36	55	22	83	28	11	14	11	3	13	6	4	1
3	Cast Iron	2	4	3	4	3	1	1	0	0	3	2	0	3
3	Coated Steel	14	12	9	6	5	2	3	1	1	6	2	0	1
3	Plastic	0	0	0	1	1	1	0	0	0	0	0	0	24
3	Not available	21	14	51	56	21	12	3	2	3	1	1	3	59
		636	787	685	750	549	656	665	809	679	580	755	678	399

Includes cause= "corrosion" and = "investigated" with comments main replaced
Data from WOMS extract DOT Leak Report

BAY STATE GAS/NORTHERN UTILITIES
OPERATING AND MAINTENANCE PROCEDURES

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LEAK CLASSIFICATION

Three classes of leaks:

There are three classes of leaks: Class 1, 2, and 3. Each class is defined below with examples for each.

The definitions of each class leak may not cover all possible conditions found in the field. Any leak may be reclassified depending on the actual conditions encountered.

Class 1

Class 1 refers to any leak creating a hazardous or potentially hazardous condition which could involve injury, loss of life or property damage.

The following conditions represent Class 1 leaks:

- A. Any indication of gas adjacent to a building foundation either on the inside or outside.
- B. Any indication of gas in a manhole greater than 4% gas in air (80% Lower Explosive Limit) which cannot be lowered by venting to the atmosphere.
- C. Any leak where concentration of gas greater than 75% gas in air is maintained in a barhole within a ten foot radius. (May not apply in rural areas.)
- D. Any broken main or service regardless of location.

Class 2

Class 2 refers to any leak that is non-hazardous at the time of detection but repairs should be scheduled within a definite time period.

The following conditions represent Class 2 leaks:

- A. Any leak where gas concentration in a barhole is constant on the % gas in air scale and cannot be pumped down by the sampling procedure. Upon further investigation the gas concentration is constant for ten feet or more parallel to the main.
- B. Any leak on the main or service with a concentration of 50% gas in air or more in a barhole.
- C. Any leak showing readings on the % gas in the air scale on a main or service in an area where street paving and sidewalks are continuous from property line to property line with buildings at those property lines.

**BAY STATE GAS/NORTHERN UTILITIES
OPERATING AND MAINTENANCE PROCEDURES**

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D. Any gas concentration of 4% gas in air (80% Lower Explosive Limit) or less in a manhole which cannot be diminished by venting to atmosphere.

Class 3 Class 3 refers to a leak which is non-hazardous at the time of detection and can be reasonably expected to remain non-hazardous.

A Class 3 leak has a maximum gas concentration in a barhole below 50% gas in air and no indication of spread toward a building or underground structure, such as sewers or telephone facilities. Ideally, a Class 3 leak should have some natural safeguard, such as natural venting via valve boxes.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
TWENTIETH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 30, 2005

Responsible: Danny G. Cote, General Manager

DTE-20-5 Please identify the number of leaks attributable to corrosion, which were repaired during the period 1985 to present, by class (i.e., Grade 1, 2, or 3) and type of main (i.e., cast and wrought iron, bare steel, unprotected coated steel, cathodically protected coated steel, and plastic).

Response: Data provided in Attachment DTE-20-05 is from a WOMS extract. The number of leaks includes completed main work orders with a cause of "corrosion". Unprotected coated steel and cathodically protected coated steel cannot be separated; historically this information was captured as "coated steel".

See Attachment DTE-20-05.

DTE 20-5

Summary Leaks Repaired due to corrosion

Class	Main Type	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
1	Bare Steel	83	102	74	102	86	161	191	206	168	117	198	143	66
1	Cast Iron	7	26	16	18	14	17	26	24	12	20	19	15	9
1	Coated Steel	13	19	10	11	11	22	21	29	27	21	38	27	9
1	Plastic	1	2	0	1	1	7	14	4	3	9	8	1	0
1	Not available	18	7	15	5	6	12	7	20	7	23	12	9	3
2	Bare Steel	318	432	387	347	318	312	309	413	350	256	354	355	155
2	Cast Iron	8	20	21	35	19	24	24	20	39	36	34	22	28
2	Coated Steel	66	67	55	46	27	51	40	71	52	54	58	45	25
2	Plastic	8	0	0	1	0	2	0	2	9	9	3	0	1
2	Not available	32	17	17	12	3	12	7	5	5	10	17	50	15
3	Bare Steel	36	55	22	83	28	11	14	11	3	13	6	4	1
3	Cast Iron	2	4	3	4	3	1	1	0	0	3	2	0	3
3	Coated Steel	14	12	9	6	5	2	3	1	1	6	2	0	1
3	Plastic	0	0	0	1	1	1	0	0	0	0	0	0	24
3	Not available	13	10	39	47	11	2	2	0	1	1	0	3	59
		619	773	668	719	533	637	659	806	677	578	751	674	399

Main workorders with cause "corrosion".